

## Strategic Internal Audit Plan 2023/24 – 2025/26

### Report by Head of Internal Audit, Newcastle City Council

#### 1. Introduction

This report provides the Group with the Strategic Audit Plan for 2023/24 – 2025/26 and details of proposed audits to be delivered during 2023/24.

#### 2. Recommendations

The Authority is asked to:

- approve the planned audits in the 2023/24 Internal Audit Plan;
- approve the 3-year Strategic Internal Audit Plan;
- consider the proposed optional internal audit.

#### 3. Strategic Internal Audit Plan 2023/24 – 2025/26

The Strategic Internal Audit Plan was developed in discussion with the Chief Executive and other senior officers of NNPA and following review of the Strategic Risk Register and other key documents. It is noted that the Strategic Risk Register is currently being reviewed and that this may inform future iterations of the Internal Audit Plan.

Audits have been identified which reflect the current strategic risks facing NNPA. At the request of the Authority an optional audit is also listed for consideration. Finance and Audit Group is asked to consider the Strategic Audit Plan and decide if they would prefer the planned audits, or any other areas, to be included in the plan.

The updated Strategic Internal Audit Plan for 2023/24 - 2025/26 is attached at Annex 1 of this report.

#### 4. Annual Internal Audit Plan 2023/24

The 2023/24 annual internal audit plan which forms part of the strategic plan is as follows:

Audit Area	High Level Audit Scope	Strategic Risk Register Ref	Days
ICT Security	To review measures the Authority has in place to prevent or mitigate a cyber-attack or other ICT security breach.	4	5
Future Ways of Working	To review the Authority's plans for trialling and embedding hybrid ways of working including lessons learned from recent years.	1,4	5

Audit Area	High Level Audit Scope	Strategic Risk Register Ref	Days
Income Generation	To review the Authority's arrangements for generating commercial income including identification of key areas and prioritisation.	5	5
Audit Planning, Audit Committee Support, Follow up and Advice	Attendance at Finance and Audit Group, preparation of Group reports, development of the audit plan, follow up of previous audit recommendations and ad hoc advice.		3
Total Days			18

#### 5. **Audit Advice and Follow Up**

This time allocation will be used throughout the year on such activity as supporting the Finance and Audit Group, responding to queries from NNPA staff, advice, production of the audit plan and interviews with relevant officers to seek assurance and evidence to show implementation of the previous year's recommendations.

#### 6. **Completion of Audit Assignments**

Following the completion of each piece of audit work a draft report will be issued to the relevant member of NNPA's Management Team for comment and requesting completion of the report's action plan. The final reports will be issued to the Chief Executive and will be presented to the Finance and Audit Group at an appropriate meeting.

#### 7. **Contact Officers**

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**Annex 1 – Draft Strategic Audit Plan 2023/24 – 2025/26**

Audit	Scope and coverage	2023/24 Days	2024/25 Days	2025/26 Days
ICT Security	To review measures the Authority has in place to prevent or mitigate a cyberattack or other ICT security breach.	X		
Future Ways of Working	To review the Authority's plans for trialling and embedding hybrid ways of working, including lessons learned from recent years, and that where changes have already been made, the control environment remains robust.	X		
Income Generation	To review the Authority's arrangements for generating commercial income including identification of key areas and prioritisation.	X		
Recruitment and Retention	To ensure the Authority has robust controls in place around recruitment, including compliance with relevant legislation. Review measures in place to ensure the Authority is an attractive place to work, including benchmarking against similar organisations. Review succession planning arrangements.		X	
Partnership Working	To ensure the Authority has effective arrangements in place for working with key partners.		X	
Ancillary Financial Systems	To cover general financial systems assurance work. Specifics to be determined in due course.		X	

Audit	Scope and coverage	2023/24 Days	2024/25 Days	2025/26 Days
Governance	To consider the operation of governance arrangements across the organisation to ensure that they remain relevant, proportionate and fit for purpose.			X
Business Continuity Planning	To review the Authority’s arrangements for planning for, and responding to, an incident and ensuring business as usual is maintained or restored promptly and effectively.			X
Business Planning	To review the business planning process for the Authority, including identification of strategic aims and objectives, links to Government policy, annual and staff work programmes and performance management.			X
Equality, Diversity and Inclusion	To review measures in place to ensure the Authority is diverse and inclusive.	Optional audit not scheduled or included in time allocation below		
Audit planning and attendance at Audit Committee	Attendance at Finance and Audit Group, preparation of Group reports, development of the audit plan, follow up of previous audit recommendations and ad hoc advice.	X	X	X
Total Days		18	18	18