



INTERNAL AUDIT WORK PROGRAMME 2023-24

1. Introduction

As part of the annual internal audit plan, an audit review of Partneriaeth will be undertaken. The Internal Audit work programme for 2023-24 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards.

2. Objectives

- To provide assurance to the Joint Committee that the Partneriaeth partnership has adequate governance, internal control, financial management and risk management arrangements in place for, which are operating effectively.
- To identify areas of weakness and risk, good practice and opportunity.

3. Scope

The review will cover the following key areas:

- Follow up of Previous Internal Audit Recommendations and Annual Governance Statement actions.
- Governance arrangements, including compliance with the Legal Agreement; Meeting Schedule, Forward Work Programme and Meeting Attendance; Code of Corporate Governance; and Decision Making Protocol and Record of Decisions.
- Business Plan, including Approval and Implementation; Business Plan Objectives and Costing; and Business Plan Monitoring Arrangements and Progress Reporting.
- Financial Management arrangements, including Budgetary Control and Monitoring; Use of Journals; and Financial Sustainability.
- Grant Management, including Arrangements for Utilisation, Monitoring and Management of Grant Funding retained by Partneriaeth.
- Risk Management arrangements, including Risk Register Monitoring and Risk Scoring Methodology.

4. Audit Approach

The audit will involve:

- Interviews with the relevant officers
- Examining relevant documents
- Recording systems in operation
- Evaluation of the adequacy of internal controls
- Compliance and substantive testing
- Reporting to management and making recommendations where appropriate

5. Reporting Arrangements

The draft report will be issued to the Partneriaeth Lead Officer, the Lead Chief Executive, the Lead Education Director, the Section 151 Officer and the Monitoring Officer. Discussions will then take place to agree the report and any action in respect of any recommendations for improvement that may be made. Upon approval of the draft report, the final report will be issued to the Partneriaeth Lead Officer, the Lead Chief Executive, the Lead Education Director, the Section 151 Officer, the Monitoring Officer and the Joint Committee.

Matthew Holder

Partneriaeth Head of Internal Audit

Date: 06 October 2023