

## Internal Audit Work Programme through to 30 June 2024

Type	Activity	Status commentary as at 7 February 2024 and Associated Top 10 ORG Risk*	Schedule as at 7 February 2024
<b>Assurance:</b> Internal Audit activities	Compliance with Employee Code of Conduct document.	<b>Carried over from 2023 and underway.</b> Important to complete these audits as the Mitigation of Fraud Policy (audited in 2023) references them as related documents.  These internal audits referenced in the Internal Audit Work Programme – Progress Update report on this agenda. ORG 8 refers.*	Q3/Q4 – '23/24
	Compliance with General Expenses Policy.		
	Compliance with Receipt of Gifts and Hospitality Policy.		
	Compliance with Protected Disclosures (Protection of Whistleblowers) Policy.		
	Review Business Continuity Plan preparedness for business interruption and continuously improve.	<b>Carried over from 2023 and underway.</b> Monitor readiness across the organisation and identify risks to assurance and raise control improvements (system and/or process). Undertake a rolling review of BCP's and test controls. ORG 9 refers.*	Continuous
Compliance with Mitigation of Fraud Policy	<b>Planned</b> Re -test the protection of our systems and assets from fraudulent conduct. ORG 8 refers.*	Start planning annual audit in Q4 - 23/24	
<p>*Note: Top 10 Organisational Risk References            ORG 3 = Failure to prudently manage Council's financial stability including fraudulent activity.            ORG 9 = Failure to maintain business continuity for our core services.</p>			
<b>Enterprise Risk:</b> EY Audit Control Findings	Follow up on independent recommendations identified and control findings issued by Ernst and Young.  Provide quarterly updates to this Committee.  Support EY to resolve / close these recommendations.	<b>Carried over from 2023 and underway.</b> This activity is referenced in the Progress Update regarding Audit Control Findings 2022/23 report on this agenda.	Continuous