Internal Audit Improvement Plan (2023/24)

Area for Improvement	Action Taken/Required	Measure/ Timeframe
1) Review the audit report opinion categories	We have used the same opinion categories for a long time. A review of good practice guidance and examples showed a range of approaches/wording that we could use. Also, a benchmarking exercise showed there was a shift towards other councils using categories for assurance levels, rather than of control levels. We also noted that most also use less categories than our current approach which has 5.	End of 2023/24.
2) Assess the scope of each audit to see if the use of some form of data analytics would be the preferred approach and/or a useful addition.	Identified as an area for improvement last year. We made some progress with assessing where data analytics may be helpful/support an audit. This gave us a list of potential audits, but there were only three where there was a clear benefit in using data analytics to cover the focus of the risk assurance we had planned. Each of the audits was postponed until this year, we therefore plan to cover the work this year.	Ongoing, but with the aim of undertaking data analytics for the three audits identified for 2023/24.