

Governance & Audit Committee 16th February 2023

(Extract):

Item 8. Assessment of Internal Audit Team Capacity and Resource

Whilst recognising the budgetary challenges facing the Council, this Committee views the proposed removal of 1 FTE from the audit function (representing c18% reduction in resourcing) as having a disproportionately adverse impact on the function's ability to provide necessary levels of independent controls assurance. Further, the Committee notes the resignation of the CIA which when considered alongside the proposed headcount reduction is likely to result in an unacceptable level of discontinuity and adverse impact on the audit work programme. Consequently, this Committee recommends that the Council does not proceed with this proposed reduction in headcount at the current time.