

Title: Revised Internal Audit Plan 2021/22

Lead Officer: Richard Barr

Portfolio Holder: Councillor Hales

Wards of the District directly affected: None directly impacted

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## **Summary**

The report presents an updated Internal Audit Plan for 2021/22, necessary because of reduced Internal Audit resources arising from the resignation of a member of the team, effective from 31 December.

## **Recommendations**

- 1 That the updated Internal Audit Plan for 2021-22 be approved.
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## **1 Background**

- 1.1 The original Internal Audit Plan for 2021/22 was approved by SMT on 22 February 2021 and by Finance and Audit Scrutiny Committee on 17 March 2021.
- 1.2 The Plan has had to be amended due to a reduction in Internal Audit resources for the year arising from the resignation of a member of the team, effective from 31 December. (The post is in the process of being filled but this will not affect the current year's Audit Plan.)
- 1.3 In consultation with the Joint Management Team, all audits remaining at the time the member of staff resigned were re-prioritised. This has meant that several audits, deemed slightly lower priority, have been deferred. All such audits have been deferred for one year only – 2022/23, subject to consultation on next year's Plan. Three main factors were considered in deciding which assignments should remain in this year's Audit Plan and which can be deferred - the length of time since the activity was last audited, the assessment from the previous audit, and current risk profiles.
- 1.4 The accompanying appendix 1 to this report sets out the updated Audit Plan for 2021/22 highlighting those audits which are to be deferred.
- 1.5 The revised Internal Audit Plan was approved by JMT on 26 November.

## **2 Alternative Options available to Committee**

- 2.1 The report is not based on 'project appraisal' so this section is not applicable.

## **3 Consultation and Members' comments**

- 3.1 Include any comments received in response to the consultation on the report.

No comments received.

## **4 Implications of the proposal**

### **4.1 Legal/Human Rights Implications**

- 4.1.1 Include a summary of the legal or human rights implications of the proposal.  
Not applicable.

### **4.2 Financial**

- 4.2.1 Include a summary of the financial implications of the proposal.  
Not applicable.

### **4.3 Council Plan**

#### **4.3.1 External Impacts**

**People - Health, Homes, Communities**

**Services - Green, Clean, Safe**

**Money- Infrastructure, Enterprise, Employment**

Although there are no direct policy implications, internal audit is an essential part of corporate governance and will be a major factor in shaping the Policy Framework and Council policies.

#### **4.3.2 Internal Impacts**

**People - Effective Staff**

**Services - Maintain or Improve Services**

**Money - Firm Financial Footing over the Longer Term**

Although there are no direct policy implications, internal audit is an essential part of corporate governance and will be a major factor in shaping the Policy Framework and Council policies.

### **4.4 Environmental/Climate Change Implications**

- 4.4.1 An effective internal audit function can assist the Council achieve its environmental and climate emergency objectives.

### **4.5 Analysis of the effects on Equality**

- 4.5.1 An effective internal audit function can help the Council achieve its equality obligations.

### **4.6 Data Protection**

- 4.6.1 An effective internal audit function can help the Council achieve its data protection objectives.

### **4.7 Health and Wellbeing**

- 4.7.1 An effective internal audit function can help the Council achieve its health and wellbeing objectives.

## **5 Risk Assessment**

- 5.1 Internal Audit provides a view on all aspects of governance, including corporate and service arrangements for managing risks.

## **6 Conclusion/Reasons for the Recommendation**

- 6.1 The report sets out an updated Internal Audit Plan for 2021/22. The Internal Audit Plan is an important element in providing the required independent and objective opinion to the organisation on its control environment, in fulfilment of statutory duties.

### **Background papers:**

Please provide a list of any papers which you have referred to in compiling this report and are not published documents. This is a legal requirement.

You must also supply these when submitting the report.

All Papers referred to in this report are published documents.

### **Supporting documents:**

Correspondence with JMT as a body and with individual members of JMT.

## Report Information Sheet

<b>Committee/Date</b>	Finance & Audit Scrutiny Committee – 9 February 2022	
<b>Title of report</b>	Revised Internal Audit Plan 2021/22	
<b>Consultations undertaken</b>		
<b>Consultee *required</b>	<b>Date</b>	<b>Details of consultation /comments received</b>
<b>Ward Member(s)</b>		
<b>Portfolio Holder WDC &amp; SDC *</b>		16/12/2021
<b>Financial Services *</b>		
<b>Legal Services *</b>		
<b>Other Services</b>		
<b>Chief Executive(s)</b>		26/11/2021
<b>Head of Service(s)</b>		26/11/2021
<b>Section 151 Officer</b>		26/11/2021
<b>Monitoring Officer</b>		26/11/2021
<b>CMT (WDC)</b>		26/11/2021
<b>Leadership Co-ordination Group (WDC)</b>		26/11/2021
<b>Other organisations</b>		
<b>Final decision by this Committee or rec to another Cttee/Council?</b>		The former.
<b>Contrary to Policy/Budget framework</b>		No
<b>Does this report contain exempt info/Confidential? If so, which paragraph(s)?</b>		No
<b>Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?</b>		No.
<b>Accessibility Checked?</b>		File/Info/Inspect Document/Check Accessibility