

Regulation Audit & Accounts Committee

22 September 2021

Internal Audit Plan 2021/22 (Q2 & Q3)

Report by Director of Finance & Support Services /Head of Southern Internal Audit Partnership

Summary

The purpose of this paper is to provide the Regulation Audit & Accounts Committee (RAAC) with an overview of the Internal Audit Plan 2021 – 2022 (Q2 & Q3) (Appendix A)

Recommendations

- (1) That the Committee approve the Internal Audit Plan 2021-22 (Q2 & Q3) as attached

Proposal

1 Background and context

- 1.1 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:
 - The framework of internal control, risk management and governance is appropriate and operating effectively; and
 - Risks to the achievement of the County Council's objectives are identified, assessed and managed to a defined acceptable level.
- 1.2 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements. Internal audit focus should remain proportionate and appropriately aligned to key areas of organisational risk.
- 1.3 Due to the continued challenges and uncertainties presented by COVID-19 an initial plan focused on first quarter of the year (April – June 2021) and was approved by the Regulation, Audit & Accounts Committee in March 2021. The Q2 and Q3 plan (Appendix A) builds on this to outline internal audit focus relevant to the following six-month period.
- 1.4 The Southern Internal Audit Partnership will continue to liaise with key stakeholders over the forthcoming weeks and months to further develop the plan for Q4 as the Council's risks and needs develop.

- 1.5 All auditable areas of review remain within the audit universe and are subject to ongoing assessment. The audit plan will remain fluid to ensure internal audits ability to react to the changing needs of the County Council.
- 1.6 Other reviews, based on criteria other than risk, may also be built into the work plan. These may include 'mandatory' audits or reviews requested or commissioned by management. Any commissioned review must be able to clearly demonstrate a contribution to the audit opinion on risk management, control and governance.

2 Risk implications and mitigations

Risk	Mitigating Action (in place or planned)
Internal Audit Plan not delivered inhibiting the production of an annual opinion in accordance with the Accounts & Audit Regulations 2015 and accompanying guidance (PSIAS)	<p>The proposed Internal Audit Plan is approved by the Executive Leadership Team (ELT) and RAAC. A regular progress report is presented to ELT and RAAC to monitor progress against the plan.</p> <p>As detailed within the Internal Audit Charter the Chief Internal Auditor will notify ELT and RAAC if in their opinion they are in any way inhibited in carrying out assurance work.</p>

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Appendices

Appendix A – Internal Audit Plan 2021/22 (Q2 & Q3)

Background papers

None