



Audit and Governance Committee

Date:	11 May 2022
Reference number:	N/A
Title:	22/23 Internal Audit Plan Update
Cabinet Member(s):	N/A
Contact officer:	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
Ward(s) affected:	N/A
Recommendations:	Members are recommended to approve the report
Reason for decision:	N/A

1. Executive summary

- 1.1 Members will be aware that the 2021/22 Internal Audit Plan continued to be affected by the impact of the Covid-19 pandemic, as well as the capacity constraints across the organisation, which may also be attributed to the Service Reviews that are in-progress.
- 1.2 The Internal Audit plan always has to remain dynamic in nature and be realigned on a regular basis to take account of new, emerging and changing risks and priorities.
- 1.3 The plans had been very fluid during 2020/21 and this continued into 2021/22 due to ongoing Covid-19 related assurance requirements such as grant income verification work and post payment assurance for business grant payments.
- 1.4 The 2022/23 Internal Audit planning process is in progress and will be discussed with Corporate and Service Directors before being presented to the Corporate Management Team and Audit Board for agreement.
- 1.5 The Audit Manager has attended a leadership team meeting within all services to discuss audit requirements for 2022/23.

- 1.6 The planning process will involve a review of key priorities and risk registers for each of the Directorates.
- 1.7 The 2022/23 Internal Audit Plan will be presented to the Audit and Governance Committee for approval at the July meet.
- 1.8 During Q1, we will continue delivering the deferred and carried forward 2021/22 Internal Audit activity, in agreement with the relevant Service Director. The priority of each of the deferred audits will be assessed in consultation with the service.
- 1.9 The Covid-19 related assurance activity will continue during Q1 as the final reconciliations and returns are collated.
- 1.10 Members are requested to propose any audit areas to be considered for inclusion in the plan.

2. Other options considered

- 2.1 N/A.

3. Legal and financial implications

- 3.1 None.

4. Corporate implications

- 4.1 None.

5. Local councillors & community boards consultation & views

- 5.1 N/A

6. Communication, engagement & further consultation

- 6.1 N/A.

7. Next steps and review

- 7.1 The full Business Assurance Strategy, including the Internal Audit Plan will be presented to the Audit and Governance Committee for approval in July 2022.

8. Background papers

- 8.1 None.

