



Report to Audit and Governance Committee

Date:	22 June 2021
Title:	21/22 Draft Business Assurance Strategy (incl. Internal Audit Plan)
Relevant councillor(s):	N/A
Author and/or contact officer:	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
Ward(s) affected:	N/A
Recommendations:	To approve the Business Assurance Strategy and Internal Audit Plan
Reason for decision:	N/A

1. Executive summary

- 1.1 The purpose of the report is to present the draft 2020/21 Business Assurance Strategy which includes the proposed Internal Audit Plan.
- 1.2 The Business Assurance Team are responsible for the delivery of the Risk Management, Internal Audit, Assurance and Counter Fraud functions.
- 1.3 The Risk Management Strategy is being presented under a separate item.

2. Content of report

- 2.1 The Internal Audit Plan has been prepared in consultation with Corporate and Service Directors and the S151 Officer, and the strategic and directorate risk register have been used to inform the plan.
- 2.2 A significant proportion of the Internal Audit plan is audit activity which was deferred during 20/21 due to the Covid-19 pandemic.

- 2.3 It is important to note that the Internal Audit Plan will need to remain fluid and flexible to respond to emerging risks and the needs of the organisation. We have identified a number of contingency days to allow us to react to ad-hoc and unplanned requests. We will present proposed changes to the plan to the Audit Board and Audit and Governance Committee for approval.
- 2.4 We present quarterly updates to each of the directorates, and the planned audit and assurance activity is reviewed for appropriateness each time. We also seek the views of the directorates on the work of the Business Assurance Team to enable continuous improvement and ensure that we are meeting the needs of the organisation as best we can.
- 2.5 We recognise that the delivery of the proposed audit plan is ambitious, and we are making use of digital tools and techniques to support the audit process.
- 2.6 The strategy is being presented to the Corporate Management Team (CMT) on 17 June 2021, and a verbal update will be given to the Audit and Governance Committee of any changes proposed by CMT.
- 2.7 The strategy has been presented to, and agreed by, the Audit Board (S151 Officer, Monitoring Officer and Director of Legal Services).

3. Other options considered

- 3.1 N/A.

4. Legal and financial implications

- 4.1 None.

5. Corporate implications

- 5.1 None.

6. Local councillors & community boards consultation & views

- 6.1 N/A

7. Communication, engagement & further consultation

- 7.1 N/A.



8. Next steps and review

- 8.1 An update on delivery of the Business Assurance Strategy and a summary of the internal audit output will be presented as a standing agenda item at Audit and Governance Committee meetings.

9. Background papers

- 9.1 None.

10. Your questions and views (for key decisions)

- 10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone 01296 382343 or email democracy@buckinghamshire.gov.uk.