



Audit and Governance Committee

Date:	28 July 2021
Reference number:	N/A
Title:	2021/22 IT Audit Needs Assessment (incl. IT Audit Plan)
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 note the report
Reason for decision:	N/A

1. Executive summary

- 1.1 The purpose of the report is to present the proposed IT Audit Plan that is based on the IT Audit Needs Assessment that was undertaken by Mazars. Mazars provide specialist resource to Business Assurance via a partnership arrangement with the APEX London Audit Framework hosted by the London Borough of Croydon.
- 1.2 The assessment undertaken allows for the IT Internal Audit work to be focus on the areas of the Council that are of most importance and areas of high risk within the IT environment.

2. Content of report

- 2.1 An independent audit needs assessment of the Council's IT environment enables a holistic approach to IT audit work that is proactively focused on critical and high-risk areas within IT. As a unitary Council that is still bringing networks, systems and processes together, and has had to adapt to remote working due to the pandemic,

this assessment enables appropriate direction of audit effort and, following a risk-based methodology, prioritises assurance efforts accordingly.

2.2 The assessment was undertaken through review of the IT risk register; and consultation with the Service Director ICT and Head of Customer and Governance. The work undertaken identified auditable areas for consideration, and these are presented as a three-year IT audit plan, including proposed areas of review for 2021/22.

2.3 The IT Audit Needs Assessment 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 IT Audit Plan and a summary of the internal audit output to be included as part of the Business Assurance Strategy Update reports.

9. Background papers

9.1 None.

