

Report To: Audit Committee

Date of Meeting: Thursday, 10 March 2022

Report Title: Proposed Internal Audit Plan 2022/23

Report By: Tom Davies, Chief Auditor

Key Decision: N

Classification: Open

Purpose of Report

To consider the proposed internal audit plan for 2022/23.

Recommendation(s)

- 1. That the Audit Committee approves the Internal Audit Plan 2022/23**

Reasons for Recommendations

To ensure that proper financial management arrangements and controls are in place and operating effectively in the Council.

Audit Committee approval of the Internal Audit plan provides clear authority for Internal Audit to discharge the assignments listed therein and enable monitoring of the efficiency and effectiveness of Internal Audit.

Introduction

1. The audit programme for 2022/23 includes both traditional areas of work and scope for flexibility in a changing work environment.
2. The Strategic and Operational Risk Registers have been referred to.
3. The plan is developed in relation to planning assumptions reviewed annually and made in accordance with available days.
4. The plan is spread across, financial, operational, value for money and computer auditing. Information Communications Technology also periodically receives a Public Service Network (PSN) audit by the Cabinet Office.
5. The specific terms of reference for each audit will be agreed with the relevant Assistant Directors before commencement of each assignment.
6. As in previous years, audit carries out some ad-hoc work, some of which has and will continue to be significant. In 2022/2023, Internal Audit will for example be involved in:
 - CHART
 - Contract Audit of final accounts
 - Museums and Arts grant sign-offs
 - Government Business Grant Assurance work

	Fundamental and Financial Audits	Risk Reviews, Follow-up and Other
April	Local Code of Corporate Governance	NFI Matching – Grant recipients (New)
May	Value for Money	
June	National Non-Domestic Rate (NNDR)	
July		
August	Cash and Bank (including petty cash)	Emerging risks
September		
October	Creditors	Housing Developments – follow up review
November		
December	Extended Internal Audit Standards (IAS) work across all 9 core areas	Follow up of external report recommendations
January		Emerging risks
February		Proactive anti-fraud work
March		Annual Reporting – Annual Governance Statement, Audit Committee Report to Council and Annual Audit Plan

Assignment	Reason	Outline Scope
Local Code of Corporate Governance	Statutory	To completely refresh the Local Code of Corporate Governance
Value for Money	Audit request	To ascertain that services can demonstrate best value and particularly that the tendering procedures are robust.
NFI Matching Grant Recipients (New)	Statutory	Business Grants data has been Matched across the country and the matches need to be investigated.
National Non-Domestic Rate (NNDR)	Cyclical regulatory - Expected by External Audit	Comprehensive programme as per programme carried out in previous years.
Cash and Bank (including Petty Cash)	Cyclical regulatory - Expected by External Audit	Comprehensive programme as per programme carried out in previous years.
NFI national data upload exercise	Statutory	Exercise completed every 2 years.
Creditors	Cyclical regulatory - Expected by External Audit	Comprehensive programme as per programme carried out in previous years.
Housing Developments Follow up review	Audit request	To review new housing initiatives that are in progress.
Follow up of External Report recommendations	Management request	To assess the degree of implementation of accepted recommendations made in the external report received February 2022.

Extended Internal
Audit Standards
(IAS) work across
all 9 core areas

Audit request

Re-instatement of comprehensive
programme as per programme
carried out in previous years.

Proactive anti-fraud
Work

Audit request

A review of our policies and
practices for preventing, detecting
and investigating fraud.

7. In Timetable of Next Steps

Action	Key milestone	Due date (provisional)	Responsible
Circulate to auditees to provide ample notice	-	11 March 2022	Chief Auditor

Wards Affected

(None);

Policy Implications

Reading Ease Score: 29.4

Have you used relevant project tools?: n/a

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	N
Crime and Fear of Crime (Section 17)	N
Risk Management	Y
Environmental Issues & Climate Change	N
Economic/Financial Implications	Y
Human Rights Act	N
Organisational Consequences	N
Local People's Views	N
Anti-Poverty	N
Legal	N

Additional Information

The following internal documents were used:

Operational Risk Register
Planning assumptions
Cyclical audit frequency document
Resource planning paper

Officer to Contact

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