

AUDIT COMMITTEE

DATE OF MEETING: 22 MARCH 2022

TITLE OF REPORT: INTERNAL AUDIT PLAN 2022/23

Report of: Audit Manager

Cabinet Member: Councillor James Radley, Portfolio Holder for Finance

1 PURPOSE OF REPORT

1.1 To inform members of the content of the 2022/23 Internal Audit Plan, attached as Appendix A

2 OFFICER RECOMMENDATION

2.1 That the Committee approves the Internal Audit Plan for 2022/23.

3 BACKGROUND

Internal Audit Plan

3.1 The Internal Audit Plan provides a summary of the planned work for 2022/23. The Public Sector Internal Auditing Standards require the preparation of a risk based annual plan. Leadership Team have been consulted on the content of the plan, which is now reported to the Audit Committee for approval.

3.2 The Internal Audit Plan is based on a risk assessment which includes the following elements:

- Content of the Corporate Risk Register
- Content of Service Risk Registers
- Budget
- Corporate Priorities
- Previous Audit Work
- Statutory Requirements

3.3 A significant part of the Internal Audit resource for 2022/23 is focused on the Council's financial systems. This is the statutory element of Internal Audit's work, arising from Section 151 of the Local Government Act 1972 and the Accounts and Audit Regulations 2011.

3.4 It should be noted that the plan has been prepared based on an assumption that there will be a reduction in the level of internal audit resource required on Business Grant Work and Test & Trace in 2022/23.

- 3.5 It should also be noted that there is always the possibility that planned work may change due to emerging risks and changing priorities. Any changes to the plan will be reported to the Audit Committee.
- 3.6 The audit plan will be managed in-house by the Audit Manager
- 3.7 It is planned that the 2022/23 audit work will be provided by a combination of procured audit days from Basingstoke and Deane Borough (50 audit days and 25 specialist fraud days) and Council and Wokingham Borough Council (75 audit days). Section 113 agreements for these arrangements are to be agreed and signed.
- 3.8 Any audit days not covered by Basingstoke and Deane and Wokingham Borough Council agreements will be procured in accordance with the procurement rules.

4 MANAGEMENT OF RISK

- 4.1 A robust Internal Audit Plan is an essential element of the Council's systems of internal control. The plan is designed in accordance with the Council's identified risks and is also considered to be a key part of the Council's governance framework.

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Appendix A – Internal Audit Plan 2022/23