

Report to: **Audit Committee**

Date: **26 March 2021**

By: **Orbis Chief Internal Auditor, Business Services Department**

Title of report: **Internal Audit Strategy and 2021/22 Annual Audit Plan**

Purpose of report: **To present the Council's Internal Audit Strategy and 2021/22 Annual Audit Plan**

RECOMMENDATIONS

The Audit Committee is recommended to:

- 1. review and endorse the Council's Internal Audit Strategy and 2021/22 Annual Audit Plan; and**
 - 2. review and endorse the Internal Audit Charter.**
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1. Background

1.1 The Council's Internal Audit Strategy and 2021/22 Annual Audit Plan (Annexe A and Appendix A) sets out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015. Due to the uncertainty created by the impact of Covid 19, the 2021/22 plan focusses primarily on the core assurance areas (such as all key financial systems), the highest priority reviews across the Council, grant claims and known key priority projects/programmes, with the remainder of the direct audit days earmarked as emerging risks/contingency.

1.2 A workshop was also held with members of this Committee on 26 January 2021 and comments made have been fed into the planning process.

2. Supporting Information

2.1 The Strategy and Plan will be delivered in line with proper internal audit practices as set out within the Public Sector Internal Audit Standards (PSIAS).

2.2 The Internal Audit Charter sets out the scope and responsibility of internal audit. It is attached to this report as Appendix B.

3. Conclusions and Reasons for Recommendation

3.1 Members are recommended to review and endorse the Internal Audit Strategy and Plan, and the Internal Audit Charter, prior to its submission to Cabinet in April 2021.

RUSSELL BANKS, ORBIS CHIEF INTERNAL AUDITOR, BUSINESS SERVICES DEPARTMENT

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BACKGROUND DOCUMENTS

Internal Audit Strategy and 2021/22 Annual Audit Plan
Internal Audit Charter