

Report to: **Cabinet**

Date: **20 April 2021**

By: **Chief Operating Officer**

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

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

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## **RECOMMENDATIONS**

**Cabinet is recommended to review and endorse the Council's Internal Audit Strategy and Plan 2021/22**

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### **1. Background**

1.1 The Council's Internal Audit Strategy and Annual Plan 2020/21 (Annex A/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 held with Members of the Audit Committee in January 2021 and comments made have been fed into the planning process.

### **Supporting Information**

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

2.2 The Internal Audit Charter sets out the scope and responsibility of internal audit.

### **3. Conclusions and Reasons for Recommendations**

3.1 Cabinet is asked to review and endorse the Internal Audit Strategy and Plan 2021/22 which was endorsed by the Audit Committee at its meeting on 26 March 2021.

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## **BACKGROUND DOCUMENTS**

Internal Audit Strategy and Annual Audit Plan 2021/22