

Report to: **Cabinet**

Date: **19 April 2022**

By: **Chief Operating Officer**

Title of report: **Internal Audit Strategy and Annual Audit Plan 2022/23**

Purpose of report: **To present the Council's Internal Audit Strategy and Annual Plan 2022/23**

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## **RECOMMENDATIONS**

**Cabinet is recommended to review and agree the Council's Internal Audit Strategy and Plan 2022/23**

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### **1. Background**

1.1 The Council's Internal Audit Strategy and Annual Plan 2022/23 (Annex 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. The plan focusses primarily on the core assurance areas (such as key financial systems), high priority areas across the Council including priority projects and programmes, and grant claims, 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 2022 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 agree the Internal Audit Strategy and Plan 2022/23 which was endorsed by the Audit Committee at its meeting on 29 March 2022.

**Ros Parker, Chief Operating Officer**

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## **BACKGROUND DOCUMENTS**

Internal Audit Strategy and Annual Audit Plan 2022/23