

Open Report on behalf of Andrew Crookham, Executive Director - Resources

Report to:	Audit Committee
Date:	14 June 2021
Subject:	Internal Audit Plan - 2021/22

Summary:

The purpose of this report is to:

- Provide the content of the 2021/22 Audit Plan.
- Explain the reasoning of the Audit areas chosen.

Recommendation(s):

The Committee approve the 2021/22 Internal Audit plan.

Background

Our draft plan has been developed – taking into account the key risks and priorities of the Council. It is a statement of intent and is revised and updated regularly during the year to enable us to respond to changing assurance needs. The plan includes a number of **fixed plan** fundamental areas to review, the rest of the plan is dynamic to allow us to change and respond to emerging issues.

This year's plan includes a greater focus on cross cutting corporate activities to support and reflect the One Council approach. We continue to provide assurance oversight on the Business World on redesign project and Transformation Programme. There is also a maintained focus on IMT audits using the three year IMT Audit plan we have developed, which now forms part of the annual plan papers.

The Council's Internal Audit Plan for 2021/22 includes time for activities supporting delivery of audit assignments including advice, liaison, planning, staff development and Audit Committee reporting.

Annual Internal Audit Opinion - I am satisfied that the level and mix of resources - together with the areas covered in the plan - will enable the Head of Internal Audit to be provided in 2022.

The plan includes information on our:

- Internal audit strategy – how we choose what to audit and deliver the Head of Internal Audit opinion.
- Working protocols to support an effective and efficient audit process
- Our quality assurance framework – designed to ensure that we confirm to best practice and professional standards – continuing to add value and insight to the Council.

Consultation

a) Risks and Impact Analysis

N/A

Appendices

These are listed below and attached at the back of the report	
Appendix A	2021/22 Audit Plan

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Lucy Pledge, who can be contacted on 01522 553692 or lucy.pledge@lincolnshire.gov.uk.