

# Agenda Item 8



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

Report to:	<b>Audit Committee</b>
Date:	<b>15 November 2021</b>
Subject:	<b>Revised Audit Plan</b>

### **Summary:**

The purpose of this report is to:

- Provide details of the revised audit plan for 2021/22 and seek approval from the Audit Committee

### **Recommendation(s):**

That the Committee review and approve the revised audit plan for 2021/22

### **Background**

This paper provides details of the LCC revised audit plan for 2021/22. The report is split as follows:

The revised plan is reported within Appendix 1 and shows:

- A list of scheduled audits by directorate, including details of the assurance sought and risk rating
- A list of further audits which will be carried out should further resource become available
- Other work being completed by the Audit Team

A list of audits removed from the original plan, along with rationale for their removal are reported within Appendix 2.

As in previous years we have paused at the mid-year point to review and re-set the Audit Plan to better align with resources available, ensure that the work completed will sufficiently support the annual audit opinion and remain focused in areas which will add the greatest value. This process has included an assessment of risks, both financial and non-financial, including governance arrangements and has drawn on business intelligence

from across the council as well as discussion with our colleagues in Risk. Due to the pace of change and the changing risk environment it is vital that our planning remains dynamic and relevant so although we have re-set the plan we will continue to constantly review risk levels and respond accordingly.

This has resulted in 9 audits being removed from the plan, where risk in those areas was deemed to be low and 4 audits have been added following our review of the strategic risk register and discussions with the Principal Risk Officer.

We have prioritised audits across the authority dependent on risk and coverage of assurance, therefore in producing the plan we have provided a list of audits to be delivered and additional audits which will be completed if further resources become available (Appendix 1).

In order to finalise the audit plan for the remainder of the year, we ask that the committee review and approve the attached plans.

### **Consultation**

#### **a) Risks and Impact Analysis**

N/A

### **Appendices**

These are listed below and attached at the back of the report
Appendix A Internal Audit Progress Report

This report was written by Lucy Pledge, Head of Internal Audit and Risk Management, who can be contacted on 01522 553692 or [lucy.pledge@lincolnshire.gov.uk](mailto:lucy.pledge@lincolnshire.gov.uk).