

NORTH LINCOLNSHIRE COUNCIL

AUDIT COMMITTEE

INTERNAL AUDIT PLAN 2021-22

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To receive the detailed internal audit plan for 2021-22.

2. BACKGROUND INFORMATION

- 2.1 At its meeting on 9 April 2021 the Audit Committee approved the Internal Audit Plan. At the meeting it was informed that the section relating to strategic and operational risk / governance was subject to further development so any risks raised through the completion of the Annual Governance Statement could be factored into the Plan, and that the final detailed Plan would be subsequently shared with the Committee. The updated Plan is now attached.

3. OPTIONS FOR CONSIDERATION

- 3.1 In line with the Public Sector Internal Audit Standards (PSIAS) it is a requirement for the Audit Committee to be kept regularly updated on the content of the audit plan.

4. ANALYSIS OF OPTIONS

- 4.1 The Head of Internal Audit and Assurance is satisfied that the assignments identified in the detailed plan will provide sufficient evidence to support a reliable year-end annual audit opinion on the council's control environment, although the plan is potentially subject to re-prioritisation as new risks emerge during the year.

5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)

- 5.1 As previously reported, the plan will be delivered from existing resources within the council's internal audit service which is provided through a Shared Service, as well as a third party specialist IT Audit support.

The resource allocation is based upon assumptions about the design and operation of systems and processes; the co-operation of council staff with the audit process and estimated vacancy and absence rates. The resource allocation will be reviewed periodically to take account any changes in these assumptions and the extent of emerging risks.

6. OTHER RELEVANT IMPLICATIONS (e.g. CRIME AND DISORDER, EQUALITIES, COUNCIL PLAN, ENVIRONMENTAL, RISK etc.)

6.1 The compilation of the audit plan is based on risk with those areas with the potential biggest risk to an effective control environment being prioritised. The achievement of the Council's strategic outcomes, its legislative and regulatory responsibilities and the Council's risk register are all considered when compiling the audit plan.

7. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)

7.1 An Integrated Impact Assessment is not required.

8. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED

8.1 The detailed plan is subject to consultation discussion with members of the Council's Leadership team and Heads of Service.

8.2 The Head of Audit and Assurance also has responsibility for risk management arrangements, insurance and counter fraud. Applicable audits in these areas will be carried out by a third-party provider to prevent a potential conflict of interest. In addition, at the beginning of each year audit team members, in line with the audit of code of conduct are required to declare any close relationships which could impact on the delivery of particular audit assignment. If relevant such assignments are provided to other members of the team.

9. RECOMMENDATIONS

9.1 That the Audit Committee notes the content of the detailed plan

DIRECTOR OF GOVERNANCE AND PARTNERSHIPS

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Background Papers used in the preparation of this report
Internal Audit Plan 2021/22 (April 2021)