

SOUTH HOLLAND DISTRICT COUNCIL

Report of: Head of Internal Audit

To: Governance and Audit Committee, 17 March 2022

Author: Faye Haywood, Head of Internal Audit

Subject: Annual Internal Audit Plan 2022/23

Purpose: This report provides an overview of the stages followed prior to the formulation of the Annual Internal Audit Plan for 2022/23.

The Internal Audit Plan provides the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of South Holland District Council's framework of governance, risk management and control.

Recommendation(s):

- 1) That the Committee notes and approves:
 - a) the Annual Internal Audit Plan 2022/23.

1.0 BACKGROUND

- 1.1 The Accounts and Audit Regulations 2015 require that "a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance".
- 1.2 Those standards are set out in the Public Sector Internal Audit Standards (PSIAS) which came into effect in April 2013.
- 1.3 The attached report contains;
 - o the Annual Internal Audit Plan, which details the timing and the purpose of each audit agreed for inclusion in 2022/23.

2.0 REASONS FOR RECOMMENDATION

- 2.1 The risk-based internal audit plan will add value to the Council, ensuring a defined and specific scope for each review and ensure that risks in relation to the service area are being reviewed by Internal Audit, thus enabling best practice to be followed.

3.0 EXPECTED BENEFITS

- 3.1 The Council's key business risks will be audited by Internal Audit, thus ensuring that appropriate controls are in place to mitigate key risks and ensure that the appropriate and proportionate level of action is taken to improve the Councils governance, risk management and control framework.

4.0 **IMPLICATIONS**

4.1 **Corporate Priorities**

4.1.1 Internal Audit helps to ensure that management of key risks assists in the efficient and effective delivery of the Council's corporate priorities.

4.2 **Financial**

4.2.1 The 2022/23 plans have been set within the approved budget.

4.3 **Risk Management**

4.3.1 The Risk Based Internal Audit approach will ensure that the Council's key risks are accurately reviewed and updated and thus the Internal Audit Service is adding value and auditing the key risk areas.

4.4 **Stakeholders / Consultation / Timescales**

4.4.1 The Annual Internal Audit Plans for 2022/23 have been consulted upon with the AD of Finance and Audit Lincolnshire, prior to coming to the Committee.

Background papers: None

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Director / Officer who will be attending the Meeting: Faye Haywood, Head of Internal Audit

Key Decision: No

Exempt Decision: No

Appendices attached to this report: Annual Internal Audit Plan 2022/23