

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
MONITORING OFFICER	AUDIT AND STANDARDS COMMITTEE	15 JULY 2021	8
REVISED INTERNAL AUDIT PLAN 2021-22			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

A revised 2021/22 Internal Audit Plan has been compiled in consultation with Directors and Heads of Service following a detailed risk assessment. The approach ensures compliance with the Public Sector Internal Audit Standards (PSIAS) to produce a Head of Internal Audit Opinion.

RECOMMENDATION

That the Committee approves the revised Internal Audit Plan 2021/2022.

SUMMARY OF PREVIOUS DECISIONS

3/Default.aspx" [Audit and Standards Committee - 18 March 2021](#)

CORPORATE PRIORITIES

Economy – To create a vibrant and healthy economy	√
Environment – To deliver services customers expect	√
Efficiency – By spending money in the most efficient way	√
Tourism – To create a great place to live and visit	√

THE ROLES OF MANAGEMENT AND INTERNAL AUDIT

1. The responsibility for implementing a strong system of governance and internal control within the Council lies primarily with management. Directors and Heads of Service need to ensure that they maintain effective control procedures not least because services and business systems are subject to on-going change.
2. Internal Audit is an independent appraisal function whose prime objective is to evaluate and report on the adequacy of the Council's system of governance, risk and internal control. This is largely achieved through an annual programme of reviews.

AUDIT PLAN

3. The revised 2021/22 Internal Audit Plan contains the programme of reviews for the current financial year and is shown at Appendix 1. This has been constructed following an assessment of audit need by considering a range of factors, such as significant changes in staffing, systems and procedures, the length of time since an area was last audited and items in the Corporate Plan and Strategic Risk Register. There has also been extensive consultation within each service which has taken an overview of audit requirements.
4. The following paragraphs summarise the areas that will be subject to audit coverage in 2021/22:

Management and Control

- Head of Internal Audit Opinion & Annual Report and Annual Governance Statement (2020/21 and 2021/22)
- 22/23 Audit Plan/Blackpool Liaison/QA papers/KPIs
- Corporate Governance Group
- Committee Reporting and Attendance
- Lancashire Head of Audit Group Attendance/EA liaison
- Briefings

Risk based reviews of the following systems:

- Health and Safety
- Project Management Framework
- Parks and Refuge – Asset Disposals
- Data Sharing Protocols
- Risk management
- Housing Benefit
- Treasury Management
- NNDR & Council Tax
- Key Financial Controls
- Third Party Assurance
- Cyber Security
- Properties Repairs and Maintenance
- Section 106 grants
- Disabled Facilities Grants

General Areas

- COVID support – providing post assurance on business support grants.
- Following up management actions agreed in earlier audit reports.
- Responding to requests from management for unplanned reviews / investigations.

The reviews removed from the plan are set out in section 2 of the attached report. These reviews are not prioritised for Internal Audit coverage for 2021/22 but will be kept under review and also considered as part of the risk assessment for the 2022/23 plan.

AUDIT DAYS

5. The Internal Audit Plan for 2021/22 is based on a resource of **299 audit days** which is a reduction from the 400 days previously agreed.

IMPLICATIONS	
Finance	None arising from this report
Legal	There are no legal implications from this report; however the provision of an Internal Audit Service is a requirement of the Accounts and Audit Regulations 2015.
Community Safety	No implications.
Human Rights and Equalities	No implications.
Sustainability and Environmental Impact	No implications.
Health & Safety and Risk Management	No implications.

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BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
Internal Audit Risk Assessment	June 2021	Internal Audit Office, Town Hall

Attached documents

Appendix 1 – Revised Internal Audit Plan