

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	AUDIT AND STANDARDS COMMITTEE	17 MARCH 2022	5
INTERNAL AUDIT PLAN 22-23			

PUBLIC ITEM

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

SUMMARY

An Internal Audit Plan for 2022/23 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

1. That the Committee approves the revised Internal Audit Plan 2022/2023.

SUMMARY OF PREVIOUS DECISIONS

None.

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	√

REPORT

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 2022/23 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.

The following paragraphs summarise the areas that will be subject to audit coverage in 2022/23:

Management and Control

- Head of Internal Audit Opinion & Annual Report and Annual Governance Statement (2021/22 and 2022/23)
- 22/23 Audit Plan/Blackpool Liaison/QA papers/KPIs
- Corporate Governance Group
- Committee Reporting and Attendance
- Lancashire Head of Audit Group Attendance/EA liaison/AFS liaison
- Briefings

Risk based reviews of the following systems:

- Risk Management – Core Controls
- Freedom of Information Requests and Subject Access Requests
- Conflicts of Interest
- Key Financial Controls
- Budgetary Controls
- Kirkham Regeneration Project
- Homelessness
- Prevent Duty
- Externally Managed Events
- Payroll
- Apprentices
- Recruitment
- Planning System Post Implementation Review
- IT Resilience

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 will be kept under consideration during the year for any emerging risks.

AUDIT DAYS

4. The Internal Audit Plan for 2022/23 is based on a resource of 254 audit days which is a reduction from the 299 days previously agreed.

IMPLICATIONS	
Finance	No implications
Legal	No implications
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 Plan	March 2022	Internal Audit Team

Attached documents
Appendix 1 - Internal Audit Plan