

WEST NORTHAMPTONSHIRE COUNCIL AUDIT AND GOVERNANCE COMMITTEE

28 April 2022

Report Title	Draft Internal Audit Plan 2022-23
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Contributors/Checkers/Approvers

Head of Legal & Information Governance	Sameera Khan	Emailed 20 th April 2022
West S151 (for West and joint papers)	Martin Henry	19 April 2022

List of Appendices

Appendix A – Draft Internal Audit Plan 2022-23

1. Purpose of Report

- 1.1. The purpose of this report is to present the Draft Internal Audit Plan for the financial year 2022-23.

2. Executive Summary

- 1.2. Appendix 1 provides a **draft** internal audit plan for the financial year 2022-23. The plan was considered and endorsed by the Executive Leadership Team on 14 March 2022 with the proviso that it should be reviewed by the incoming Chief Internal Auditor when he arrives on 9 May 2022.

- 1.3. The Chief Internal Auditor will have responsibility for delivering the plan and it is critical that he is comfortable with the plan, that he feels a sound approach has been adopted in formulating the plan, that the plan can be resourced and that the plan has the correct number of audit days contained within in it to provide the work required to give an assurance view to those charged with governance
- 1.4. However, it is also important to have an Internal Audit Plan (albeit draft) in place for the start of the year so that the team can begin to allocate resources to the areas highlighted within it. The draft plan serves this purpose but will be reviewed and is likely to change upon the arrival of the new Chief Internal Auditor.
- 1.5. The attached plan highlights a total internal audit resourcing requirement of 1,129 days but as the current year's plan was 1,660 days a review of total amount of days required will also be carried out.

3. Recommendations

- a) That the attached draft internal audit plan for 2022-23 be endorsed in order for internal audit resource to begin to be allocated for 2022-23.
- b) That the Chief Internal Auditor reviews the Audit Plan for 2022-23 in consultation with the S151 officer and reports any changes to the plan back to the Audit and Governance Committee at a future meeting.

4. Reason for Recommendations

- 4.1 The Committee's consideration of the audit plan is needed to ensure the Council complies with the Public Sector Internal Audit Standards and the Accounts and Audit Regulations.

5. Report Background

- 5.1 The Audit and Governance Committee should consider and endorse the attached Internal Audit plan for 2022-23. The report was endorsed by the Executive Leadership Team on 14 March 2022 subject to the condition that it should be reviewed, and amended if required, by the Chief Internal Auditor when he arrives in May.
- 5.2 In the meantime the plan will be used to allocate internal audit resource as set out in the Appendix.
- 5.3 Any changes that are made to the plan will be reported back to a future meeting of the Audit and Governance Committee.

6. Issues and Choices

- 6.1 The draft internal audit plan for 2022-23 is attached at Appendix 1.

7. Implications (including financial implications)

7.1 Resources and Risk

7.1.1 It is acknowledged that the attached draft internal audit plan may change when the new Chief Internal Auditors reviews it. However, in the meantime, the plan will be used to allocate internal audit resource to the activities set out in the plan.

7.2 Legal

7.2.1 There are no specific legal considerations associated with this report.

7.3 Equality and Health

7.3.1 None.

7.4 Risk

7.4.1 None

7.5 Consultation

7.5.1 None required

7.6 Consideration by Overview and Scrutiny

7.6.1 None required

7.7 Climate Impact

7.7.1 None

7.8 Community Impact

7.8.1 None

8. Background Papers

8.1.1 None