



GOVERNANCE AND AUDIT COMMITTEE – 20TH APRIL 2021

SUBJECT: INTERNAL AUDIT SERVICES: ANNUAL AUDIT PLAN 2021/22

REPORT BY: ACTING INTERNAL AUDIT MANAGER

--

1. PURPOSE OF REPORT

- 1.1 To seek Governance and Audit Committee approval for the Internal Audit Services Annual Audit Plan for the financial year 2021/22.

2. SUMMARY

- 2.1 The report provides details of the resources and planned work programme for Internal Audit Services for 2021/22.

3. RECOMMENDATIONS

- 3.1 The Governance and Audit Committee is asked to approve the Internal Audit Services Annual Audit Plan for the 2021/22 financial year.

4. REASONS FOR THE RECOMMENDATIONS

- 4.1 To ensure that the Governance and Audit Committee is aware of the resources and planned work programme for Internal Audit Services for 2021/22, and to enable Internal Audit Services to carry out its function.

5. THE REPORT

- 5.1 The Internal Audit Services Annual Audit Plan for the 2021/22 financial year is attached as Appendix 1
- 5.2 Due to the continuing uncertainties relating to the type of work that is able to be performed this year due to COVID-19, and the impact of current staffing vacancies in Internal Audit Services, the ability to accurately plan work is restricted. As a result, the work planned is based on the approach that high-risk financial systems, corporate risks such as safeguarding, fraud and IT will be prioritised in the first instance. Control Risk Self-Assessments will be further developed and rolled out and

work will be conducted remotely.

5.3 It is anticipated that as information regarding the pandemic becomes more certain and the Internal Audit staffing compliment increases, the Internal Audit Plan can be flexed to adapt as necessary.

5.4 A mid-year progress report will be presented to the Governance and Audit Committee.

Conclusion

5.5 The Governance and Audit Committee is asked to approve the 2021/22 Internal Audit Services Audit Plan and to note that a mid-year progress report will be presented to the Committee.

6. ASSUMPTIONS

6.1 There are no assumptions in this report.

7. SUMMARY OF INTEGRATED IMPACT ASSESSMENT

7.1 The Council will be unable to deliver its Well-being objectives in the absence of effective corporate governance arrangements.

7.2 Strong corporate governance arrangements are a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met, in that a prosperous Wales and a resilient Wales requires an effective Internal Audit service to protect public funds.

7.3 There are no other equalities implications arising from this report in relation to other equalities issues.

8. FINANCIAL IMPLICATIONS

8.1 There are no direct financial implications arising from this report.

9. PERSONNEL IMPLICATIONS

9.1 There are some personnel implications arising from the assumptions regarding the staffing resources and vacancies within the team.

10. CONSULTATIONS

10.1 Any comments received from consultees have been included within the report.

11. STATUTORY POWER

11.1 Local Government and Elections Act 2021

Author: D Gronow, Acting Internal Audit Manager
Tel: 01443 863425 Email: gronode@caerphilly.gov.uk

Consultees: R. Edmunds, Corporate Director for Education & Corporate Services
(Email: edmunre@caerphilly.gov.uk)
S. Harris, Head of Financial Services & S151 Officer
(E-mail: harrisr@caerphilly.gov.uk)

Appendices:

Appendix 1 – Internal Audit Services Annual Audit Plan 2021/22