

16 December 2021

Agenda Item: 6

## **REPORT OF SERVICE DIRECTOR FOR FINANCE, INFRASTRUCTURE & IMPROVEMENT**

### **STRATEGIC INTERNAL AUDIT PLAN**

#### **Purpose of the Report**

1. To propose an updated Strategic Internal Audit Plan for the period 2022-2025.

#### **Information**

2. The Strategic Internal Audit Plan was introduced in 2019, arising from the Head of Internal Audit's year-end self-assessment against the Public Sector Internal Audit Standards (PSIAS).
3. A driver for the strategy was the move from annual to termly audit planning. The self-assessment identified a potential risk of short-termism setting in, with the result that the service does not adequately deliver all of its key requirements over the medium-term. The strategic plan provides an over-arching framework within which the termly plans are delivered.
4. **Appendix 1** sets out a proposed Strategic Internal Audit Plan for 2022-2025, to align with the Council Plan. It has been drafted with the input of the Internal Audit Team and it has been endorsed by the Corporate Leadership Team.

#### **Other Options Considered**

5. None; the Committee determined in July 2019 that the Strategic Internal Audit Plan is required to set the framework within which termly audit plans are delivered.

#### **Reason for Recommendation**

6. To provide Members with the opportunity to consider and shape the content of the Strategic Internal Audit Plan, to ensure it will guide the service in delivering the broad areas of assurance the Committee wishes to receive from Internal Audit.

#### **Statutory and Policy Implications**

7. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty, safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment and where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

## **RECOMMENDATION**

- 1) That Committee approves the proposed Strategic Internal Audit Plan 2022-2025.

**Nigel Stevenson**

**Service Director for Finance, Infrastructure & Improvement**

**For any enquiries about this report please contact:**

Rob Disney

Group Manager – Assurance

### **Constitutional Comments (KK 15/11/2021)**

8. Governance & Ethics Committee is the appropriate body to consider the content of the report.

### **Financial Comments (RWK 15/11/2021)**

9. There are no specific financial implications arising directly from this report.

### **Background Papers and Published Documents**

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

### **Electoral Division(s) and Member(s) Affected**

- All