

# ARUN DISTRICT COUNCIL

## REPORT TO AND DECISION OF AUDIT AND GOVERNANCE COMMITTEE ON 28 JULY 2022

**SUBJECT: Annual Internal Audit Plan 2022/23**

**REPORT AUTHOR:** Carolin Martlew, Interim Group Head of Corporate Support and Section 151 Officer  
**DATE:** June 2022  
**EXTN:** 01903 737558  
**AREA:** Corporate Support

### **EXECUTIVE SUMMARY:**

Each year Internal Audit is required to develop an annual audit plan for the following financial year, for agreement by the Audit & Governance Committee. This report presents the plan for 2022/23 for approval by the Committee.

### **RECOMMENDATIONS:**

Members of the Audit & Governance Committee are requested to agree the outline Annual Internal Audit Plan for 2022/23 attached at Appendix A.

### **1. BACKGROUND:**

Each year Internal Audit is required to develop an annual audit plan for the following financial year.

This provides the opportunity for the Internal Audit Service, in consultation with senior managers within the Authority and with members of the Audit & Governance Committee, to determine where best the resources available to Internal Audit should be directed. In order to prepare the plan, consideration has been given to accepted best practice, as promulgated by both CIPFA and the Chartered Institute of Internal Auditors.

On 22 February 2022, this Committee considered and approved a report 'Provision of Internal Audit Service to the Council' which recommended that from 1 April 2022, the Internal Audit Service be provided to the Council by Southern Internal Audit Partnership (SIAP). It is normal practice that the Plan for 2022/23 would have been presented to that meeting. However, as SIAP had not been formally appointed, the Plan could not be drafted and presented. Members granted delegated authority to the Interim Group Head of Corporate Support and Section 151 Officer to agree the Plan with SIAP and report it retrospectively to Committee.

The attached Plan for 2022/23 to 2024/25 has been discussed with Officers and CMT and SIAP have already commenced work following their appointment. In future years, the

updated Plan will be presented to the Committee in February as normal.

**2. PROPOSAL(S):**

It is proposed that the Committee agrees the outline Annual Internal Audit Plan for 2022/23 as shown at Appendix A. A representative from SIAP will attend the meeting to answer any queries Members may have.

**3. OPTIONS:**

To agree the outline Annual Internal Audit Plan for 2022/23, or not.

**4. CONSULTATION:**

Has consultation been undertaken with:	YES	NO
Relevant Town/Parish Council		✓
Relevant District Ward Councillors		✓
Other groups/persons (please specify)		✓
5. ARE THERE ANY IMPLICATIONS IN RELATION TO THE FOLLOWING COUNCIL POLICIES: (Explain in more detail at 6 below)	YES	NO
Financial	✓	
Legal	✓	
Human Rights/Equality Impact Assessment		✓
Community Safety including Section 17 of Crime & Disorder Act		✓
Sustainability		✓
Asset Management/Property/Land		✓
Technology		✓
Other (please explain)		✓

**6. IMPLICATIONS:**

Financial

A fit for purpose Internal Audit system will enhance financial control.

Legal

A sound system of Internal Audit is one of the requirements of the Local Government Finance Act 1972.

**7. REASON FOR THE DECISION:**

To allow the Committee to agree the outline Annual Internal Audit Plan for 2022/23.

**8. BACKGROUND PAPERS:**

None.