


**Internal Audit Plan 2022 23**

<b>Report to Audit and Standards Committee</b>		
	<b>DATE</b>	<b>17/03/2022</b>
	<b>PORTFOLIO</b>	<b>Resources and Performance Management</b>
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**PURPOSE**

1. To inform on the audit planning process and seek approval from members on the proposed Internal Audit plan for 2022-23.

**RECOMMENDATION**

2. Members consider the report and provides comment on any changes for approval of the proposed Internal Audit Plan.

**REASONS FOR RECOMMENDATION**

3. Audit and Standards Committee are ‘the Board’ in respect of the Public Sector Internal Audit Standards (PSIAS). As part of this role, they should consider approval of a risk-based internal audit plan.
4. To ensure that the service is delivered effectively in accordance with proper practices.
5. To ensure delivery of an audit opinion for 2022-23.

**SUMMARY OF KEY POINTS**

**Internal Audit Plan 2022/23 (Appendix 1)**

6. The PSIAS requires to have a risk-based audit plan for a period of no longer than one year. We have consulted management to establish the auditable activities for 2022/23. Members of the audit team liaised with each head of service to discuss key areas of risk and potential audits within their area of activity.
7. The audit universe, which contains all elements identified for audit, was subsequently updated with the new risk scores following these discussions. The risk scoring matrix

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contains several factors such as size, volume and value of transactions, levels of control and time since the last audit.

8. The proposed Internal Audit Plan 2022/23 is based on the result of this risk assessment exercise, whilst also maintaining audit coverage across all services of the Council. The audits that have been delivered so far are those that were carried over from the 2021/22 plan.

<b>FINANCIAL IMPLICATIONS AND BUDGET PROVISION</b>
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9. None

<b>POLICY IMPLICATIONS</b>
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10. None

<b>FURTHER INFORMATION:</b>  <b>PLEASE CONTACT:</b>  <b>ALSO:</b>	<b>Ian Evenett (Internal Audit Manager) Ext 7175</b> <b>Salma Hussain (Auditor) Ext 3152</b>
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## Appendix 1

Service	Audit Activity	Audit Days	Total	Priority
Corporate	Annual Governance Statement	25		22
	NFI (National Fraud Initiative)	10		20
	Charities	5		19
	Debts Write-Off	8		21
	Fraud Risk Review	5		18
	Strategic Partner Performance Indicators	20		5
				73
Finance & Property	Benefits Calculation Check	15		17
	NDR	15		5
	Covid Grants	15		1
	Budget Monitoring	10		3
	Bank Reconciliation	10		8
	Fees and Charges	6		10
	General Ledger	15		9
	Building Repairs	15		11
				101
Information Governance	IT (Information Technology) Continuity Plans	10		12
	Website and Digital Services	10		4
	MLUCLG Resilience Funding Action Plan	15		2
				35
Housing & Development Control	Landlord Selective Licencing	9		13
			9	
Street Scene	Trade Waste	10		15
	Out of Hours Response	8		7
			18	
Economy & Growth	Charter Walk Procurement	15		13
	Markets	10		16
			25	
External Clients				
	Burnley Leisure – Service Level Agreement	15	15	

Service	Audit Activity	Audit Days	Total	Priority
	Frauds and Investigations	15		
	Emergent Risks	20		
	Follow-Up	11		
	Advice and Guidance	9	55	
	Total Available Days		331	