

Report to Audit and Risk Assurance Committee

18 March 2021

Subject:	Internal Audit Plan 2021/22
Director:	Rebecca Maher Acting Section 151 Officer
Contact Officer:	Peter Farrow Audit Services and Risk Management Manager, peter_farrow@sandwell.gov.uk

1 Recommendation

1.1 Review and comment upon the Internal Audit Plan 2021/22.

2 Reasons for Recommendation

2.1 To inform the Committee of the contents of the Internal Audit Plan for 2021/22.



3 How does this deliver objectives of the Corporate Plan?

Internal Audit operates across the council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

4 Context and Key Issues

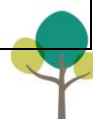
- 4.1 The Internal Audit Plan sets out the intended internal audit programme of work for 2021/22.
- 4.2 The completion of the plan will help inform the Head of Audit’s annual opinion on the adequacy and effectiveness of the council’s governance, risk management and internal control framework.

5 Alternative Options

- 5.1 The purpose of the report is to inform the Audit and Risk Assurance Committee of the Internal Audit Plan for 2021/22. As such, there is no alternative option.

6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	Internal audit is a statutory service in the context of the Local Government Accounts and Audit Regulations (Amendment)(England) 2015. The Act states that: <i>“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”</i> . These Standards have been adopted by the council’s internal audit section.



Risk:	The agreed actions detailed in Internal Audit reports are designed to mitigate risks.
Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value	There are no direct social value implications from this report.

7. Appendices

There are no appendices.

8. Background Papers

Internal Audit Plan 2021/22.

