

# Report to Audit and Risk Assurance Committee

17 March 2022

<b>Subject:</b>	Internal Audit Plan 2022/23
<b>Director:</b>	Simone Hines Director of Finance/Section 151 Officer
<b>Contact Officer:</b>	Peter Farrow Audit Services and Risk Management Manager, <a href="mailto:peter_farrow@sandwell.gov.uk">peter_farrow@sandwell.gov.uk</a>

## 1 Recommendation

- 1.1 To review and approve the Internal Audit Plan 2022/23.

## 2 Reasons for Recommendation

- 2.1 To inform the Committee of the contents of the Internal Audit Plan for 2022/23 and to seek approval.



### 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 2022/23.
- 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 2022/23. As such, there is no alternative option.

### 6 Implications

<b>Resources:</b>	There are no direct resource implications arising from this report.
<b>Legal and Governance:</b>	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.



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

## 7. Appendices

Appendix 1 - Internal Audit Plan 2022/23.

## 8. Background Papers

None

