

# Audit and Governance Committee



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|--------------------------|--|
| Date of meeting:         | 22 March 2021  |
| Title of Report:         | <b>Internal Audit Plan 2021/22</b>                           |
| Lead Member:             | Councillor Mark Lowry (Cabinet Member for Finance)           |
| Lead Strategic Director: | Brendan Arnold (Service Director for Finance & S151 Officer) |
| Author:                  | Brenda Davis, Audit Manager                                  |
| Contact Email:           | brenda.davis@plymouth.gov.uk                                 |
| Your Reference:          | AUD/BD   |
| Key Decision:            | No   |
| Confidentiality:         | Part I - Official  |

## Purpose of Report

As a result of the Covid-19 pandemic there has been a period of national and local uncertainty to which the Council has responded in an unprecedented manner, quickly adapting to the rapidly changing circumstances and needs of the citizens of Plymouth. Whilst the Government have developed a roadmap out of current lockdown restrictions, there remain challenges ahead and it is essential that Internal Audit are responsive to the Council's needs in this ever changing landscape.

The Public Sector Internal Audit Standards (PSIAS) require that the Council should periodically prepare a risk-based plan of Internal Audit activity that is designed to support an annual opinion on the effectiveness of the systems of governance, risk management and internal control and is informed by the audit strategy, consultation with stakeholders and a dynamic assessment of risks.

We have liaised with senior management to develop the 2021/22 Audit Plan but it is essential that the plan can be flexed to incorporate, as appropriate, any new risks which may arise. Any changes to the 2021/22 Audit Plan will be brought back before this Committee.

## Recommendations and Reasons

Members are requested to review and approve the Internal Audit Plan for 2021/22.

## Alternative options considered and rejected

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

## Relevance to the Corporate Plan and/or the Plymouth Plan

The Internal Audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas understand and deliver quality public services which meet customer and community needs and keep people safe.

### Implications for the Medium Term Financial Plan and Resource Implications:

Delivery of the audit plan will assist the council in delivering value for money services.

### Carbon Footprint (Environmental) Implications:

No direct carbon/environmental impacts arising from the recommendations.

### Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

\* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

### Appendices

\*Add rows as required to box below

| Ref. | Title of Appendix               | Exemption Paragraph Number (if applicable)<br><i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i> |   |   |   |   |   |   |
|------|---------------------------------|--|---|---|---|---|---|---|
|      |                                 | 1  | 2 | 3 | 4 | 5 | 6 | 7 |
| A    | DAP Internal Audit Plan 2021-22 |  |   |   |   |   |   |   |
|      |                                 |  |   |   |   |   |   |   |

### Background papers:

\*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

| Title of any background paper(s) | Exemption Paragraph Number (if applicable)<br><i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i> |   |   |   |   |   |   |
|----------------------------------|--|---|---|---|---|---|---|
|                                  | 1  | 2 | 3 | 4 | 5 | 6 | 7 |
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**Sign off:**

|  |             |     |                        |            |  |    |  |        |  |               |  |
|--|-------------|-----|------------------------|------------|--|----|--|--------|--|---------------|--|
| Fin  | pl.20.21.24 | Leg | LS/36263/<br>JP/250221 | Mon<br>Off |  | HR |  | Assets |  | Strat<br>Proc |  |
| Originating Senior Leadership Team member: Brendan Arnold, Service Director Finance & S151     |             |     |                        |            |  |    |  |        |  |               |  |
| Please confirm the Strategic Director(s) has agreed the report? Yes<br>Date agreed: 24.02.2021 |             |     |                        |            |  |    |  |        |  |               |  |
| Cabinet Member approval: Cllr Lowry (by email)<br>Date approved: 10.03.2021                    |             |     |                        |            |  |    |  |        |  |               |  |