**Report of Corporate Assurance Manager**

**To**

**GOVERNANCE AND STANDARDS COMMITTEE**

**On**

**8 June, 2022**

# **INTERNAL AUDIT PLAN FOR JULY – SEPTEMBER 2022**

##### **SUMMARY**

* 1. The proposed Internal Audit Plan (Plan) for the period 1 July – 30 September 2022 is enclosed as Table 1 for approval.

#### **2. RECOMMENDATIONS**

1. That the Internal Audit Plan for the period 1 July – 30 September 2022 be approved

#### **3. BACKGROUND**

3.1 The Plan detailed in Table 1 below has been compiled by the Corporate Assurance Manager in accordance with the approved Internal Audit Charter to ensure compliance with the Public Sector Internal Audit Standards.

3.2 The Plan has been compiled using the agreed flexible planning approach and has been produced using the following supporting evidence:

* Internal Audit’s risk assessment module
* Assurance mapping of strategic risks
* Consultation with the Corporate Leadership Team
* External Audit’s Horizon Scanning report for 2022
* Benchmarking of other authorities Audit Plans

**Table 1: Proposed Internal Audit Plan for 1 July – 30 September 2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Priority** | **Title** | **Key Areas: Assurance / Risk / Performance Validation** | **Timing** | **Days Allocated** |
|  | **Corporate Assurance** | | | |
| High | Corporate Risk & Opportunity Management | Review of the Council’s Corporate Risk and Opportunity Management arrangements, including benchmarking against the Institute of Internal Auditors best practice guidance | July & August | 10.00 |
| High | Procurement Arrangements | Compliance with the Council’s Contract Procedure Rules and accompanying procurement guidance / effective delivery of client management arrangements in respect of the contract with Nottingham City’s Procurement Service / effective implementation of the Council’s Procurement Strategy / delivery of training | Whole period | 10.00 |
| High | Governance & Standards Committee Support & Member Training | Reports for Committee / attendance at meetings, follow up of audit recommendations / training of members on relevant governance issues / responses to member questions | Whole Period | 7.00 |
| High | Counter Fraud Arrangements & NFI | Assessment of the Council’s counter fraud arrangements / Development of Corporate Counter Fraud Plan / delivery of Internal Audit’s counter fraud testing programme which is linked to the Council’s Fraud Risk Register / key contact responsibilities for NFI | Whole Period | 15.00 |
|  | **Integrity of Management Information** | | | |
| High | Housing Benefit Subsidy Claim | Validation of key controls in Benefits system / transactional testing/ support to external claim auditors | July | 15.00 |
|  | **Financial Resilience** | | | |
| High | Corporate Debt Recovery | Compliance with internal debt recovery procedures across all departments and benchmarking against National Audit Office best practice | August / September | 15.00 |
|  | **Probity & Security of Assets** | | | |
| Medium | Housing Rent Accounting | Validation of the effectiveness of the key controls within the Housing Rent accounting system to ensure adequate mitigation of relevant risks | September | 5.00 |
|  | **Support & Development** | | | |
| - | Consultancy & Special Investigations | Support to management as required as part of assurance framework / professional independent advice on audit / governance arrangements as required by Council Rules and Regulations or requested by management  Special investigations carried out into alleged instances of fraud / corruption or financial malpractice | Whole Period | 10.00 |

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#### **4. OPTIONS AVAILABLE**

#### 4.1 The option available is to either approve the Plan or recommend changes to it.

**5** **RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

5.1 The Public Sector Internal Audit Standards will not be fully complied with unless the Corporate Assurance Manager produces an Internal Audit Plan and gets it approved by the Governance & Standards Committee

#### **6 ALIGNMENT TO COUNCIL PRIORITIES**

6.1 The need to maintain an effective Internal Audit Service is fundamental to any Council as it endeavours to meet its priorities

#### **7 IMPLICATIONS**

(a) Relevant Legislation

Regulation 5 of the Accounts and Audit Regulations 2015 specifically requires that a relevant body 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

(b) Human Rights

The Human Rights Act 1998 is not engaged as no particular individual is directly affected by the decision

(c) Equality and Diversity

An impact assessment has been completed and it concludes that the proposed actions are fair and equitable in their content and are not discriminative on the grounds of equality and human rights

(d) Climate change and environmental sustainability

The proposed actions in the report do not have any environmental implications and have no effect on the climate

(e) Crime and Disorder

There are no implications for crime and disorder

(f) Budget/Resource

There are no implications

**8** **COMMENTS OF STATUTORY OFFICERS**

Monitoring Officer –. A transparent audit plan supports effective governance arrangements.

Section 151 Officer – No specific comments

**9 CONSULTATION**

9.1 The Plan has been circulated to the Corporate Leadership Team to ensure effective focus on service risks and that added value is optimised with emphasis upon assisting the organisation in achieving its objectives.

**10 BACKGROUND PAPERS**

None

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