

## **2022/23 Internal Audit Plan**

### **Report of the Director of Finance**

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

Recommendations:

- that the Committee agrees the Internal Audit Plan for the coming year 2022/23.

1. Internal Audit Plan - One of the responsibilities of the Committee is for “focusing audit resources, by agreeing the audit plans and monitoring delivery of the audit service”. The programme of internal audit work for the financial year 2022/23 is described in detail in a report attached.
2. The key objectives of Internal Audit in the plans are:
  - a. to provide assurance to the Director of Finance (as the Section 151 “responsible officer”), Audit Committee and to other directors and members, on the adequacy and security of those systems on which the County Council relies for its internal control (the “control environment”);
  - b. to provide advice and assurance to managers and staff within the client directorates.
3. The planning process takes place with those clients towards the end of each financial year, resulting in an updated risk-based annual plan for the coming year. The risk-based audit work planned for 2022/23 is linked through the corporate and service risk registers to risks related to the achievement of the Council’s strategic objectives, as defined in the Strategic Plan.
4. Delivery of the Internal Audit Service will be by the Devon Audit Partnership, a shared services arrangement between Devon County Council, Plymouth City, Torbay Council, Mid Devon District Council, North Devon District Council, Torridge District Council, and South Hams and West Devon Councils.
5. Future meetings of the committee will receive update report summarising performance against the plans and key findings from reviews.

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Electoral Divisions: All

Local Government Act 1972

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Background Paper                      Date                      File Ref

Nil

There are no equality issues associated with this report