

**Report to:** Governance and Audit Committee

**Date:** 06 April 2022

**Subject:** Internal Audit Plan 2022/23

**Director:** Angela Taylor, Director Corporate and Commercial Services

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Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

## 1. Purpose of this report

- 1.1 To ask members to consider and approve the draft internal audit plan for 2022/23 in Appendix 1.

## 2. Information

### Proposed Audit Plan for 2022/23

#### Background

- 2.1 The primary sources for informing the plan derive from external horizon scanning from the annual 'Risk in Focus' research published by the Chartered Institute of Internal Auditors, outcomes from work undertaken in the current plan year, the Corporate Risk Register and directorate risks discussed with Combined Authority Directors.

#### Key areas to highlight

- 2.2 The plan has been developed to keep focus on the management of contracts, projects and procurements to ensure that the work being done centrally to develop standards and good practice guidance is adopted and adhered to

throughout the business. There is also attention being paid to new and developing areas, in particular, use of new technology and new business development. A major area of assurance continues to be on the Adult Education Budget and the Integrated Corporate Systems project, both of which will see a number of planned reviews for this coming year.

- 2.3 One of the key deliverables for the Combined Authority is the Mass Transit Programme. In agreement with the Director responsible for this, Internal Audit is going to place reliance on the planned series of Gateway Reviews and will offer any additional assurance support if it is needed.

### **3. Tackling the Climate Emergency Implications**

- 3.1 There are no climate emergency implications directly arising from this report, however Audit will give assurance on progress against Climate Change progress by the Authority as part of the planned work for 22/23.

### **4. Inclusive Growth Implications**

- 4.1 There are no inclusive growth implications directly arising from this report, however Audit will give assurance on any relevant audit work that has Inclusive Growth implications as part of the planned work for 22/23.

### **5. Equality and Diversity Implications**

- 5.1 There are no equality and diversity implications directly arising from this report, however Audit will be including EDI progress in any relevant reviews along with conducting specific Equality audits as part of the plan for 22/23.

### **6. Financial Implications**

- 6.1 There are no financial implications directly arising from this report.

### **7. Legal Implications**

- 7.1 There are no legal implications directly arising from this report.

### **8. Staffing Implications**

- 8.1 If recruitment remains an issue into the next audit plan year, the proposed reviews will need to be reconsidered and the Committee asked to endorse any subsequent changes to the plan to accommodate resource constraints.

### **9. External Consultees**

- 9.1 No external consultations have been undertaken.

### **10. Recommendations**

- 10.1 That the Committee considers and approves the draft audit plan for 2022/23.

## **11. Background Documents**

The annual 'Risk in Focus' report from the Chartered Institute of Internal Auditors has been used to inform external horizon scanning.

## **12. Appendices**

Appendix 1 – Draft Internal Audit Plan 22/23