

STRATEGIC AND ANNUAL INTERNAL AUDIT PLANS 2021/22**Summary:**

This report provides an overview of the stages followed prior to the formulation of the Strategic Internal Audit Plan for 2021/22 to 2024/25 and the Annual Internal Audit Plan for 2021/22. The Annual Internal Audit Plan will then serve as the work programme for the Council's Internal Audit Services Contractor; TIAA Ltd. It will also provide the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of North Norfolk District Council's framework of governance, risk management and control.

Conclusions:

The attached report provides the Council with Internal Audit Plans that will ensure key business risks will be addressed by Internal Audit, thus ensuring that appropriate controls are in place to mitigate such risks and also ensure that the appropriate and proportionate level of action is taken.

Recommendations:

It is recommended that the Committee notes and approves:

a) the Internal Audit Charter

b) the Internal Audit Strategy

c) the Strategic Internal Audit Plans 2021/22 to 2024/25; and

d) the Annual Internal Audit Plan 2021/22.

Cabinet member(s):

All

Contact Officer, telephone number,
and e-mail:

Ward(s) affected:

All

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1. Background

- 1.1 The Accounts and Audit Regulations 2015 require that “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”.
- 1.2 Those standards are set out in the Public Sector Internal Audit Standards (PSIAS) which came into effect in April 2013

2. Overall Position

2.1 The attached report contains;

- The Internal audit charter, providing details of the Internal Audit, purpose authority and responsibilities;
- the Internal Audit Strategy, which is a strategic high level statement on how the internal audit service will be delivered and developed in accordance with the charter and how it links to the organisational objectives and priorities;
- the Strategic Internal Audit Plan, which details the plan of work for the next 3 financial years;
- the Annual Internal Audit Plan, which details the timing and the purpose of each audit agreed for inclusion in 2021/22.

3. Conclusion

- 3.1 The attached report provides the Council with Internal Audit Plans that will ensure key business risks will be addressed by Internal Audit, thus ensuring that appropriate controls are in place to mitigate such risks and also ensure that the appropriate and proportionate level of action is taken.

4. Recommendation

- 4.1 It is recommended that the Committee notes and approves:
- a) the Internal Audit Charter
 - b) the Internal Audit Strategy
 - c) the Strategic Internal Audit Plans 2021/22 to 2024/25; and
 - d) the Annual Internal Audit Plan 2021/22.

Appendices attached to this report:

Strategic and Annual Internal Audit Plans 2021/22.