

## Internal Audit Indicative Audit Strategy 2022/2025 and Annual Plan 2022/2023 (TIAA, Chris Harris)

### Synopsis of report:

To inform Members of the Indicative Audit Strategy for 2022/2025 and seek approval of Annual Audit Plan for 2022/2023

### Recommendation(s) that:

the Internal Audit Annual Plan for 2022/2023 be approved

#### 1. Context of report

- 1.1 Attached at Appendix 'A' is TIAA's Indicative Audit Strategy for 2022/2025 and Proposed Annual Audit Plan for 2022/2023.

#### 2. Report

- 2.1 The Report provides an overview of the Strategy and plan which have been informed by a risk assessment set against key emerging themes in Local Government and in the context of the ongoing Covid pandemic.
- 2.2 The Audit Strategy Methodology is set out in the report and it is stressed that the audit plan itself is flexible, whilst the total number of days is as agreed in TIAA's contract with the Council.
- 2.3 The Committee is asked to review the areas it is planned to audit and these can be discussed with the Audit Director and Officers at the meeting.
- 2.4 The plan was circulated by TIAA to the Council's Senior Leadership Team for comment and any amendments to the proposed plan which Officers feel are necessary will be reported at the meeting.

#### 3. Resource Implications

- 3.1 The audit service is budgeted for in the Council's annual budgets, with a small contingency to cover unforeseen audits.

#### 4. Legal and Equality implications

- 4.1 Members are asked to note that one of the planned audits in the programme is regarding Equality, Diversity and Inclusivity which will involve the Council's Equalities Panel.

**(To resolve)**

#### Background papers

Relevant Internal Audit working files and reports