



**Governance & Audit  
Committee**

**8<sup>th</sup> March 2022**

**Subject: Internal Audit Draft Annual Plan Report 2022/23**

Report by:

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Contact Officer:

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Purpose / Summary:

To present to members the draft annual internal audit plan based on assurance mapping and risk assessments across the Council's critical services.

**RECOMMENDATION(S): That Members**

1. Agree the contents of the report and be assured that the plan provides robust coverage of the Council's critical areas and services.

## IMPLICATIONS

**Legal:** None directly arising from this report.

### **Financial : FIN/187/22/TJB**

The audit plan includes for 166 audit days at an average cost of £350 per day, equating to £58,100 which will result in a pressure on the 2022/23 budget of £7k.

This cost reflects an 18.6% increase on the day rate, however the current rate has been £295 per day for the past 5 years.

The number of audit days is considered appropriate in view of the risk based approach to the development of the Audit Plan.

**Staffing :** None directly arising from this report.

**Equality and Diversity including Human Rights :** None arising from this report.

**Data Protection Implications :** None arising from this report.

**Climate Related Risks and Opportunities:** None arising from this report.

**Section 17 Crime and Disorder Considerations:** None arising from this report.

**Health Implications:** None arising from this report.

### **Title and Location of any Background Papers used in the preparation of this report :**

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

**Risk Assessment :** N/A.

**Call in and Urgency:**

**Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?**

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

**Key Decision:**

A matter which affects two or more wards, or has significant financial implications

Yes

No

**1. Introduction**

Lincolnshire Assurance provide our Internal Audit Service and have prepared the Draft Internal Audit Plan 2022/23 (attached at Appendix 1) for your consideration. A final Audit Plan will be circulated which includes any amendments required by this Committee.

The plan has been developed taking a risk based approach and has been developed in conjunction with Management and their assessment of risks.

The report includes the level of resources, and costs of providing assurance through delivery of this plan.

The report will be presented Lincolnshire Assurance.