



Cabinet

Report for:	Audit Committee
Title of report:	Annual Internal Audit Programme 2022-23
Date:	19 April 2022
Report on behalf of:	Cllr Graeme Elliot, Portfolio Holder Finance & Resources
Part:	I
If Part II, reason:	N/A
Appendices:	Appendix A –Annual Internal Audit Programme 2022-23
Background papers:	Audit Committee 29 March 2022 Agenda item 8 Annual Internal Audit Programme 2022-23
Glossary of acronyms and any other abbreviations used in this report:	None

Report Author / Responsible Officer

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Corporate Priorities	Ensuring efficient, effective and modern service delivery
Wards affected	All
Purpose of the report:	To present the Annual Internal Audit Programme for 2022-23.
Recommendation to the decision makers:	To approve the Annual Internal Audit Programme for 2022-23.
Period for post policy/project review:	Progress updates again the Internal Audit Programme will be presented regularly to Audit Committee during 2022-23.

1 Background:

The Internal Audit service has a rolling 3 year programme of works to provide assurance over processes and controls across the Council. This programme has a mixture of Internal Audit reviews that are undertaken on an annual, biennial and triennial basis.

The frequency of these audits is based on the risk and potential impact to the Council of specific services, processes and systems being ineffective. As an example, the review of core financial services is undertaken annually. Appendix A to this report outlines the proposed Internal Audit Programme for 2022-23.

2 Consultation

The proposed Internal Audit Programme has been reviewed and approved by the Council's Strategic Leadership Team. The programme was presented to Audit Committee on 29 March 2022, where it was reviewed and approved.

3 Financial and value for money implications:

There are no direct financial implications resulting from the Internal Audit Programme for 2022-23. The plan will be delivered by TIAA, provider of internal audit services to the Council. The delivery of the plan is funded from a budget which is earmarked for the provision of Internal Audit services.

4 Legal implications:

The Council is required by law to ensure that it has a sound system of internal control which facilitates the effective exercise of its functions. It is also required by law to undertake adequate and effective internal audit of its accounting records and of its system of risk management, internal control and governance processes. The adoption of a robust Internal Audit Programme of work is essential to meet these requirements.

5 Risk implications:

The proposed Internal Audit Programme has been informed by a risk assessment, to ensure that planned coverage for the year is focussed on key audit risks and supports the provision of a robust Head of Internal Audit opinion.

6 Equalities, Community Impact and Human Rights

A Community Impact Assessment is not required for this report.

There are no Human Rights Implications arising from this report.

7 Statutory Comments

Monitoring Officer

As set out in section 4, the Council is required by law to have a sound system of internal controls in place to review its main functions and areas of risk. This Internal Audit Programme will help to provide the required assurance and ensure the Council meets its statutory requirements.

Deputy s151 Officer:

This is a Deputy s151 Officer report. Comments are contained within the body of the report.

8 Conclusion

The Annual Internal Audit Programme for 2022-23 sets out areas of internal audit review for 2022-23. Its approval is required for the Council to be able to meet its statutory obligations in respect of internal audit activity.