

Agenda Item No: 6
Report To: Audit Committee
Date of Meeting: 15 March 2022
Report Title: Internal Audit & Assurance Plan 2022/23
Report Author & Job Title: Andrew Townsend – interim Head of Audit Partnership



Summary: This report sets out the proposed audit and assurance plan for Ashford Borough Council during 2022/23. It is based on the outcomes of detailed risk assessments, consultation and considers the resources and expertise available to the partnership.

Key Decision: NO

Significantly Affected Wards: All

Recommendations:

1. **Approve** the Internal Audit & Assurance Plan for 2022/23 (appendix a)
2. **Note** the view that the Partnership has sufficient resources to deliver the plan and a robust Annual Audit Opinion.
3. **Note** that the plan is compiled independently and without inappropriate influence from management.

Policy Overview: The Public Sector Internal Audit Standards (the “Standards”) require an audit service to produce and publish a risk-based plan, at least annually, for approval by Members. The plan must consider input from senior management and Members.

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| Financial Implications: | The work programme set out in the plan is produced to be fulfilled within agreed resources for 2022/23 and so makes no new resource requests. |
| Legal Implications: | The Council is required by Accounts & Audit Regulations to operate an internal audit service, including agreeing a plan at least annually (as described in appendix a). Therefore, the Council must approve an internal audit plan to maintain regulatory conformance. |
| Risk Assessment: | The audit and assurance plan draws on the Council's risk management in considering the areas for audit examination. |
| Equalities Impact Assessment: | No direct implications |
| Other Material Implications: | N/A |
| Exempt from Publication: | N/A |
| Background Papers: | The appendix includes reference to the Public Sector Internal Audit Standards (full document at this link). Further background papers, including detailed resource calculations, risk assessments and notes from consultation meetings can be made available on request. |
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