

<b>Committee:</b> Audit and Scrutiny Committee	<b>Date:</b> 25 July 2022
<b>Subject:</b> Internal Audit Plan 2022/23	<b>Wards Affected:</b> all
<b>Report of:</b> Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer	<b>Public</b>
<b>Report Author/s:</b> Name: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer E-mail: jacqueline.vanmellaerts@brentwood.gov.uk	<b>For Decision</b>

### Summary

This report outlines the Internal Audit Summary outline Plan for 2022/23, included in Appendix A.

### Recommendation(s)

**Members are asked to:**

**R1. Approve the Internal Audit Summary Outline Plan 2022/23 attached in Appendix A**

**R2. Delegated authority is given to the Section 151 Officer to amend the plan in year as necessary to deliver the contract.**

### **Introduction and Background**

BDO has been the appointed Internal Auditor for the Council since 1 April 2014.

### **Issue, Options and Analysis of Options**

1. The Internal Audit Plan sets out the proposed work to be undertaken in 2022/23 and is attached as Appendix A to this report.
2. This is not a full plan, as the appointment for this year contract was only confirmed w/c 18th July 2022. A full plan, including a risk assessment, audit charter and 3 year programme will be presented to the September Audit and Scrutiny meeting.

3. It is recommended that delegated authority is given to the Section 151 Officer, should the plan need to be amended in year, to align itself with current resources and service requirements.

### **Reasons for Recommendation**

3. To approve the work programme for the Internal Audit Plan 2022/23.

### **Consultation**

4. Not applicable.

### **References to Corporate Plan**

5. Good financial management, risk management and internal control underpin all priorities within the Corporate Plan.

### **Implications**

#### **Financial Implications**

**Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer**

**Tel/Email: 01277 312500/[jacqueline.vanmellaerts@brentwood.gov.uk](mailto:jacqueline.vanmellaerts@brentwood.gov.uk)**

6. Internal Audit supplier for 2022/23 have been procured using the appropriate procurement framework. Internal resources will be required to deliver the internal audit plan.

#### **Legal Implications**

**Name & Title: Amanda Julian, Corporate Director (Law & Governance) & Monitoring Officer**

**Tel & Email: 01277 312500/[amanda.julian@brentwood.gov.uk](mailto:amanda.julian@brentwood.gov.uk)**

7. There are no legal implications arising from this report.

#### **Economic Implications**

**Name/Title: Phil Drane, Corporate Director (Planning & Economy)**

**Tel/Email: 01277 312500/[philip.drane@brentwood.gov.uk](mailto:philip.drane@brentwood.gov.uk)**

8. There are no economic implications arising from this report.

### **Background Papers**

9. None

### **Appendices to this report**

10. Appendix A – Internal Audit Summary Outline Plan 2022/23