

Committee: Audit and Scrutiny Committee	Date: 15 November 2022
Subject: Internal Audit Plan 2022/23	Wards Affected: all
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer	Public
Report Author/s: Name: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer E-mail: jacqueline.vanmellaerts@brentwood.gov.uk	For Decision

Summary

This report covers the Internal Audit Plan for 2022/23, included in Appendix A. This report was made to the previous Audit & Scrutiny Committee and tabled on the evening as was not included within the agenda due to an administrative error. The report was noted but is now before members to approve the Internal Audit Plan for 2022/23.

Recommendation(s)

Members are asked to:

R1. Approve the Internal Audit 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. A summary outline plan was presented to the Audit and Scrutiny Committee in July 2022. The full plan now includes a risk assessment, audit charter and indicative 3 year programme.

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

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Tel/Email: 01277 312500/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: Claire Mayhew, Corporate Manager (Democratic Services) and Deputy Monitoring Officer

Tel & Email: 01277 312500/claire.mayhew@brentwood.gov.

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

Economic Implications

Name/Title: Phil Drane, Director of Place

Tel/Email: 01277 312500/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 Plan 2022/23