

<b>Title of meeting:</b>	Governance & Audit & Standards Committee
<b>Date of meeting:</b>	4 <sup>th</sup> March 2022
<b>Subject:</b>	Internal Audit Plan 2022/23 and Audit Charter, including Code of Ethics
<b>Report by:</b>	Chief Internal Auditor
<b>Wards affected:</b>	All
<b>Key decision:</b>	No
<b>Full Council decision:</b>	No

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## **1. Summary**

- 1.1 This is an Internal Audit Plan for 2022/23, drafted in compliance with the Public Sector Internal Audit Standards and the Local Government Act. The Authority is required to create an annual audit plan and seek approval from the Governance & Audit & Standards Committee.
- 1.2 In addition, Internal Audit are required to review and update their Audit Charter and Code of Ethics and present to committee for approval.

## **2. Purpose of report**

- 1.1 To present the proposed Internal Audit Plan for 2022/23 to the committee for approval, as set out in Appendix A.
- 1.2 To present the updated Audit Charter and Code of Ethics as shown in Appendix B

## **3. Recommendations**

- 3.1 The members approve the proposed Internal Audit Plan for 2022/23 as set out in Appendix A.
- 3.2 The members approve the updated Audit Charter and Code of Ethics as shown in Appendix B

## **4. Background**

- 4.1 The Annual Audit Plan for 2022/23 has been drawn up in accordance with the agreed Audit Strategy following consultation with Directors, Chief Executive and the Chair of the Governance & Audit & Standards Committee. The Plan is

revised quarterly to take account of any changes in risks/ priorities, in accordance with the Strategy

**5. Integrated Impact Assessment**

5.1 The contents of this report do not have any relevant equalities and environmental impact and therefore an Integrated Impact assessment is not required.

**6. Legal Implications**

6.1 The City Solicitor has considered the report and is satisfied that the recommendations are in accordance with the Council’s legal requirements and the Council is fully empowered to make the decisions in this matter.

6.2 Where system weaknesses have been identified he is satisfied that the appropriate steps are being taken to have these addressed.

**7 Finance Comments**

7.1 There are no financial implications arising from the recommendations set out in this report.

7.2 The S151 Officer is content that the progress against the Annual Audit Plan and the agreed actions are sufficient to comply with his statutory obligations to ensure that the Authority maintains an adequate and effective system of internal audit of its accounting records and its system of internal control.

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Signed by: Elizabeth Goodwin, Chief Internal Auditor

**Appendices:**

- Appendix A – Internal Audit Plan 2022/23
- Appendix B - Audit Charter and Code of Ethics 2022

**Background list of documents: Section 100D of the Local Government Act 1972**

The following documents disclose facts or matters, which have been relied upon to a material extent by the author in preparing this report:

Title of document	Location
1 Accounts and Audit Regulations	<a href="http://www.legislation.gov.uk/uksi/2011/817/contents/made">http://www.legislation.gov.uk/uksi/2011/817/contents/made</a>

2	Previous Audit Performance Status and other Audit Reports	Refer to Governance and Audit and Standard meetings – reports published online.
3	Public Sector Internal Audit Standards	<a href="http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards">http://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards</a>

The recommendation(s) set out above were approved/ approved as amended/ deferred/ rejected by ..... on .....

.....  
Signed by: