

**Audit Committee – 23 March 2021**

**Internal Audit Work Plan 2021/22**

**1. Summary of report**

- 1.1 This report details the Internal Audit Plan for 2021/22 for Audit Committee's consideration and approval.

**2. Recommendations**

- 2.1 That Audit Committee consider and comment on the recommended Internal Audit Plan for 2021/22.

**3. Background**

- 3.1 The audits in the plan have been proposed on the basis of the council's current Strategic and Directorate Risk Registers, the Walsall Proud Programme which will continue to give rise to significant change in the organisation in 2021/22, any emerging legislation which will impact the council in 2021/22 and the impact of Covid-19.

**4. Resource and Legal Consideration**

- 4.1 The Accounts and Audit Regulations require councils to undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices.

**5. Citizen Impact**

- 5.1 Internal audit work is intended to ensure that effective systems of internal control are in place. This protects the council and its officers and provides an assurance to stakeholders and citizens regarding the security of the council's operations.

**6. Performance and Risk Management issues**

- 6.1 Part of internal audit's role is to provide assurance on the council's performance and risk management arrangements. Internal audit's programme of work is risk assessed to ensure areas most at risk are examined as a priority.

**7. Equality Implications**

- 7.1 Internal audit has full regard to equalities both within the internal audit service and in the services / activities under review.

**8. Consultation**

- 8.1 The development of the annual work plan for 2021/21 has included discussions with corporate management team and key members of senior management.

## **9. Background Papers**

### **9.1 Audit plan; risk registers; Council, Cabinet and CMT papers**

*V Buckley*

**Vicky Buckley – Interim Director of Finance, Corporate Performance Management and Corporate Landlord**

**12 March 2021**

#### **Author**

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