

**EMT 15 MARCH 2022**  
**AUDIT COMMITTEE – 25 MARCH 2022**

**INTERNAL AUDIT PLAN 2022-23**

**1. INTRODUCTION**

- 1.1 The purpose of this paper is to provide the Audit Committee with the Internal Audit Plan 2022-23, including an indicative plan for 2023-24 to 2024-25, for New Forest District Council, attached as Appendix A.
- 1.2 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities, systems or processes under review that:
- The framework of risk management, control and governance processes is appropriate and operating effectively; and
  - Risks to the achievement of the Council's objectives are identified, assessed and managed to a defined acceptable level.

**2. SUMMARY**

- 2.1 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, control and governance arrangements.
- 2.2 To ensure the Internal Audit Plan is aligned to the needs of the Council, the plan has been developed following consultation with the Executive Management Team, Service Managers and a review of key documents including the Corporate Plan & Strategic Risk Registers.
- 2.3 The audit plan was originally agreed at 470 days when the Council moved from an in-house internal audit team to SIAP in 2018-19. Based on our assessment of the framework of risk management, control and governance processes since the move to SIAP, and following changes within the organisation, we consider that 470 days is now too high and the provision can be reduced to a maximum of 400 days.
- 2.4 The Internal Audit Plan will remain fluid and subject to on-going review, and amended in consultation with the relevant officers, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through the Chief Internal Auditor's continued contact and liaison with the Executive Management Team and the Audit Committee.
- 2.5 The Council's 'Internal Audit Charter' ensures the Chief Internal Auditor has sufficient resource necessary to fulfil the requirements and expectations to deliver an internal audit opinion. Significant matters that jeopardise the delivery of the plan, or require changes to the plan will be identified, addressed and reported to the Executive Management Team.

### **3. FINANCIAL IMPLICATIONS**

- 3.1 Subject to approval, the audit plan will consist of 400 audit days (including 18 audit days provided to the New Forest National Park Authority under the current Service Level Agreement) and the Council's budget for 2022-23 will be revised to reflect the reduced days.

### **4. CRIME AND DISORDER IMPLICATIONS**

- 4.1. There are no crime and disorder implications arising directly from this report, however inadequate audit coverage may result in areas of control weakness, unacceptable risks or governance failings as well as the increased potential for error and fraud.

### **5. ENVIRONMENTAL MATTERS & EQUALITY AND DIVERSITY IMPLICATIONS**

- 5.1 There are no matters arising directly from this report.

### **6. RECOMMENDATION**

- 6.1 It is recommended the Audit Committee approve the Internal Audit Plan 2022-23, attached as Appendix A.

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**Background Papers:**  
None