

REVISED 2021/22 INTERNAL AUDIT ANNUAL PLAN

1. SUMMARY

1.1 This report presents the revised 2021/22 Internal Audit Annual Audit Plan.

2. RECOMMENDATIONS

2.1 To agree and approve the revised Internal Audit Annual Plan 2021/22 (Appendix 1)

3. DETAILS

3.1 The Public Sector Internal Audit Standards (PSIAS) stipulate that the governance, risk and controls to allow the Chief Internal Auditor (CIA) to based on the work undertake during the year. This annual opinion informs the Annual Governance Statement.

3.2 The 2021/22 Internal Audit annual plan was presented to, and approved by, the Audit & Scrutiny Committee on 16 March 2021. However the COVID-19 pandemic resulted in audit activity being delayed during quarter 2 and 3 due to audit resource being redeployed to assist Financial Services and critical COVID response activity. This meant that a number of ongoing reviews from the 2021/22 Internal Audit Plan were not completed and delayed.

3.3 In December 2021 the CIA reviewed the outstanding work

Appendix 1 - Audits Removed from 2021/22 Audit Plan

Audit Title	Reason Removed
Education Processes	The audit was added as a result of a request from the Head of Service with the high level scope to review of education processes that feed into the wider pupil transport service with specific reference to ASN/Complex needs. However, there is currently an internal consultation on ASN provision and an audit around this area would not be well timed. It is therefore proposed that the review of education process be carried forward for inclusion in the 2023/2024 Internal Audit Plan.
Adult Protection Services	The high level scope of this audit was to review compliance with internal policies and procedures. The