

**Audit Committee  
26 March 2021**

<b>Subject and Purpose:</b> <b>Internal Audit Plan 2021/22 &amp; Planned Coverage for 2021-24</b>		
<b>Recommendations / key decisions required:</b> To approve the Annual Internal Audit Plan for 2021/22 and to confirm the planned coverage for 2021-24.		
<b>Reasons:</b> The Public Sector Internal Audit Standards (PSIAS) require a risk-based Internal Audit Plan to be prepared each year to determine the priorities of Internal Audit and ensure they are consistent with the Council's goals and objectives.		
<b>Relevant scrutiny committee to be consulted:</b> N/A		
<b>Exec. Board Decision Required:</b> N/A		
<b>Council Decision Required:</b> N/A		
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
<b>Directorate:</b> Corporate Services		
<b>Name of Head of Service:</b> Helen Pugh	<b>Designation:</b> Head of Revenues and Financial Compliance	<b>Tel No.:</b> 01267 246223
<b>Report Author:</b> Helen Pugh		<b>E Mail Address:</b> HLPugh@carmarthenshire.gov.uk

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26 March 2021**

**Internal Audit Plan 2021/22 & Planned Coverage for 2021-24**

**1. BRIEF SUMMARY OF PURPOSE OF REPORT.**

The Internal Audit Plan for 2021/22 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers, thus ensuring appropriate coverage and consideration of the Authority's highest risks. In addition to this, Internal Audit has liaised with the Corporate Management Team and Heads of Service in devising the plan and taken account also of any changes in services.

The Plan assumes full staffing within the section.

The Internal Audit Plan includes coverage of:

- Fundamental Audits
- Corporate Governance Assurance
- COVID-19
- Corporate Reviews
- Grants and Certification
- Departmental Reviews

**The following reports are attached for approval:**

**Internal Audit Plan 2021/22**

**Internal Audit Planned Coverage 2021 - 2024**

**DETAILED REPORT ATTACHED?**

**YES**

## IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>NONE</b>	<b>NONE</b>	<b>YES</b>	<b>NONE</b>	<b>YES</b>	<b>NONE</b>	<b>NONE</b>

### Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

### Risk Management

The Internal Audit Plan for 2021/22 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers.

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

**Consultation with CMT and Heads of Service**

### Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2020-23	AC 29-07-20	Internal Audit Unit