

AUDIT AND ACCOUNTS COMMITTEE

21 APRIL 2021

INTERNAL AUDIT UPDATE REPORT

1.0 Purpose of Report

- 1.1 To provide a summary of the proposed ICT Audit strategy covering the period 2021/22 to 2023/24 and to seek approval of the proposed amendments to the 2021/22 Schedule of audits to take into consideration the outcome of the ICT Strategy
- 1.2 To notify members that we are collating the responses to the Members' training questionnaire and that the results and arrangements for a formal training plan will be brought back to the Committee in July 2021

2.0 Background Information

- 2.1 The Audit Plan for 2021/22 had been agreed at the Audit and Accounts Committee in February 2021 and throughout the year reports on the progress made and changes to the plan are brought to this Committee.
- 2.2 At the time when the annual plan had been agreed, the ICT Strategy Plan work was in progress. Following its conclusion two high risk audits have been identified which need to be incorporated within the 2021/22 plan (Appendix A). To enable the delivery of the two identified audits, we have, in discussion with Internal Audit, assessed the risk of each piece of work and are proposing an adjustment to the schedule of the audits.
- 2.3 At the last meeting of this committee the Internal Audit Manager discussed a skills and knowledge questionnaire that would support the production of some targeted training to assist Members in their role. The responses have subsequently been received and will be collated and fed back to the committee at the July meeting alongside a proposed training plan.

3.0 Proposals

- 3.1 To add Selima HR/Payroll and Cloud Hosted Services to the 2021/22 schedule of audits and remove the Digital Strategy audit until 2022/23.

4.0 Equalities Implications

- 4.1 None

5.0 Community Plan- alignment to objectives

- 5.1 The Internal Audit Plan underpins the delivery of the Community Plan. Through assurance gained from Internal Audit, Council can be satisfied that internal processes are working in a controlled manner, achieving the aims and objectives set out within the Community Plan.

6.0 Financial Implications (FIN20-21/5170)

6.1 Financial implications that arise within each of the individual audits will be highlighted during the review and brought to Members attention within the recommendations and management actions.

7.0 RECOMMENDATION(S)

7.1 **That the Audit and Accounts Committee consider and comment upon the latest internal audit update report and approve the changes proposed to be made to the 2021/22 schedule of audits.**

Background Papers

Nil.

For further information please contact Emma Bee on emma.bee@lincolnshire.gov.uk

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