

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 Council's Internal Audit plan must be risk based and focused on governance, risk and controls to allow the Chief Internal Auditor (CIA) to provide an annual opinion on the Council's internal control framework, 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 from the 2021/22 internal audit plan and requests 2021/22 work be reprioritised in light of the reduced resource available to deliver the plans. Proposed work with lower risk profiles will be either pushed back to 2023/24 or removed entirely at the current time to be reconsidered as possible future reviews. Reviews removed from the outstanding 2021/22 work and the 2021/22 plan are summarised in appendix 1.

4. CONCLUSION

4.1 The annual audit plan is risk based and is informed by the Council's long term outcomes, corporate objectives and strategic risk register. The plan incorporates continuous monitoring and verification activity sections.

5. IMPLICATIONS

5.1 Policy: None

5.2 Financial: None

5.3	Legal:	None
5.4	HR:	None
5.5	Fairer Scotland Duty:	None
5.5.1	Equalities:	None
5.5.2	Socio-Economic Duty:	None
5.5.3	Islands Duty:	None
5.6	Climate Change:	None
5.7	Risk:	None
5.8	Customer Service:	None

For further information please contact Internal Audit (01546 604146)

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15 March 2022

Appendices:

- 1. Audits Removed from 2021/22 Audit Plan**
- 2. Revised 2021/22 Internal Audit Annual Plan**

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 Care Inspectorate, Healthcare Improvement Scotland and Her Majesty's Inspectorate of Constabulary in Scotland carried out a joint inspection of adult support and protection across Argyll and Bute partnership from June to August 2021 with the report being published in September 2021. This provided an opportunity to identify good practice and support improvement more broadly across Scotland. In summary, the report found that the Argyll and Bute partnership had an established and clear vision, supported by an effective multi-agency Adult Protection Committee. The strategic response to the Covid-19 pandemic was effective with strong community engagement. The partnership was particularly proactive in raising awareness of adult support and protection within the community and with the people responsible for planning, delivering and evaluating care and support. An improvement plan to address the priority areas for improvement as identified in the report has been prepared with key dates identified. It is therefore proposed that the review of Adult Services be carried forward for inclusion in the 2023/2024 Internal Audit Plan.