

**REVISED 2022/23 INTERNAL AUDIT ANNUAL PLAN**

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**1. SUMMARY**

1.1 This report presents the revised 2022/23 Internal Audit Annual Audit Plan.

**2. RECOMMENDATIONS**

2.1 To agree and approve the revised Internal Audit Annual Plan 2022/23 (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 2022/23 Internal Audit annual plan was presented to, and approved by, the Audit & Scrutiny Committee on 15 March 2022. However we have been advised of the requirement to undertake an additional audit previously undertaken by Audit Scotland.

3.3 In May 2022 the CIA reviewed the Audit Plan 2022/23 and reprioritised the work in light of the additional audit which requires to be completed by 31 July 2022. Proposed work with lower risk profiles will be either pushed back to later in 2022/23 or removed entirely at the current time to be reconsidered as possible future reviews. The review removed from the 2022/23 Plan and the review added to the 2022/23 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)

**Moira Weatherstone**  
**Interim Chief Internal Auditor**  
**23 June 2022**

**Appendices:**

- 1. Audit Removed and Added to the 2022/23 Audit Plan**
- 2. Revised 2022/23 Internal Audit Annual Plan**

## Appendix 1 - Audits Added to the 2022/23 Audit Plan

<b>Audit Title</b>	<b>Reason Removed</b>
Stores - Stock Count	This audit is included as an annual verification audit to assess stock count procedures and is generally undertaken in early April. Due to Covid-19 visits to stores have not been undertaken. A review of how this verification audit will be undertaken in the future is planned with an update presented to a future Audit and Scrutiny Committee.
<b>Audit Title</b>	<b>Reason Added</b>
Education Management Allowance (EMA)	The annual audit of EMA was previously undertaken by Audit Scotland. At the request of Audit Scotland this will now be undertaken as part of the Argyll & Bute Annual Audit Plan.