



**CAMBRIDGESHIRE
& PETERBOROUGH**
COMBINED AUTHORITY

Agenda Item No: 8

Internal Audit Plan 2022/23

To: Audit and Governance Committee

Meeting Date: 19 July 2022

From: Jon Alsop, Head of Finance and S73 Officer

Key decision: Not a key decision

Forward Plan ref: n/a

Recommendations: The Audit and Governance Committee is recommended to:

- a) Approve the proposed Combined Authority's audit plan for 2022/23.

Voting arrangements: Note only item, no vote required.

1. Purpose

1.1. The purpose of the report is for the Audit and Governance Committee to:

Consider and approve the proposed 2022/23 Internal Audit Plan.

2. Background

2.1. According to its Terms of Reference, the Audit and Governance Committee shall:

- (a) Provide assurances over the effectiveness of internal audit functions and assuring the internal control environments of key partners;
- (b) Review internal audit requirements undertaken by the Combined Authority;
- (c) Approve the internal audit plan;
- (d) Consider reports and assurances from the Chief Finance Officer in relation to:
 - Internal Audit performance;
 - Annual Assurance Opinion on the adequacy and effectiveness of the framework of governance, risk management and control;
 - Risk management and assurance mapping arrangement;
 - Progress to implement recommendations including concerns or where managers have accepted risks that the Authority may find unacceptable.

Internal Audit Plan 2021/22

2.2. RSM presented the internal audit plan for 2021/22 to the Audit and Governance Committee in April 2021. This formed part of the Internal Audit Strategy 2021/22 to 2024/25. See link below...

[Internal Audit Plan A&GC April 2021](#)

2.3. The RSM approach to developing the internal audit plan is based on analysing the Combined Authority's corporate objectives, risk profile and assurance arrangements as well as other factors affecting the Combined Authority in the year ahead, including changes within the sector.

2.4. The Committee considered 'Themes for Internal Audit Coverage for 2022/23' at its March 2022 meeting which provided direction to the development of the proposed audit plan for 2022/23 as shown at appendix 1.

3. Financial Implications

3.1. Internal audit fees are within those agreed as part of the internal audit service contract.

4. Legal Implications

4.1. No legal implications have been identified.

5. Other Significant Implications

5.1. No other significant implications have been identified.

6. Appendices

6.1. Appendix 1: Draft Internal Audit plan 2022/23

7. Background Papers

None