



**CAMBRIDGESHIRE
& PETERBOROUGH**
COMBINED AUTHORITY

Agenda Item No: 7

Internal Audit Plan 2022/23

To:	Audit and Governance Committee
Meeting Date:	11 March 2022
From:	Jon Alsop, Head of Finance and S73 Officer
Key decision:	Not a key decision
Forward Plan ref:	n/a
Recommendations:	<p>The Audit and Governance Committee is recommended to:</p> <ul style="list-style-type: none">a) To consider themes for Internal audit coverage to inform the development of the Combined Authority's audit plan for 2022/23.b) To suggest areas of audit coverage to be included in the 2022/23 Internal Audit Plan.

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 themes for Internal audit coverage for 2022/23 to inform the development of the Combined Authority's audit plan, which will be brought back to the Committee for approval at the next meeting.

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 Combined Authority is in the process of further enhancing Risk Management processes and the Corporate Risk Register, which will inform the development of the 2022/23 Internal Audit Plan. The attached 'Themes for Internal Audit Coverage for 2022/23' discussion document suggests internal audit areas and themes for the Committee's consideration and thoughts

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

None

7. Background Papers

Internal Audit Plan – A&G Committee April 2021

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