

Report to:	MSMTM
Report by:	HOCS - Helen Gardner-Swift
Meeting Date:	7 October 2021
Subject/ Title: (and VC no)	Internal Audit Policy 2021-22 Internal Audit Plan 2021-22 to 2023-24 VC157864
Attached Papers (title and VC no)	Internal Audit Policy 2021-22 VC157003 Internal Audit Plan 2021-22 to 2023-24 VC157002

Purpose of report

1. This Committee Report (CR) seeks the approval of the Senior Management Team (SMT) to the draft Internal Audit Policy 2021-22 and the draft Internal Audit Plan 2020-2021 to 2022-23.

Recommendation and actions

2. I recommended that the Commissioner and the SMT:
 - (i) approve the draft Internal Audit Policy (the IA Policy) 2021-22
 - (ii) approve the draft Internal Audit Plan 2021-2022 to 2023-24 (the IA Plan)
 - (iii) approve the key document actions set out in paragraphs 18 and 19
 - (iv) agree the publication arrangements as set out in paragraph 21.

Executive summary

Update – internal audit activity

3. The IA Plan 2020-21 – 2022-23 set out the following audits to be carried out by an appointed internal auditor and appropriate experts in 2020-21:

Subject	Website	Priority
Approach	External expert	High
Purpose	Evaluation and assessment of data analytics and website discovery findings to examine and determine the requirements for a new website and the procurement approach to be taken regarding the any new website	
Subject	Governance arrangements	High
Approach	Internal Auditor	
Purpose	Independent assurance that governance arrangements are appropriate and robust and are complied with	
Subject	Information Records and Management – Records Plan	High
Approach	External assessment by the Keeper of the Records	

Purpose	Assess compliance with statutory requirements and best practice in records management and our Records Management Plan	
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4. The following internal audit activity took place in 2020-21:
 - the internal audit relating to the website project was carried out by an external expert (work completed in March 2021, report signed off in April 2021)
 - the review of the Commissioner’s information and records management systems, including the review of the Commissioner’s Records Management Plan (external assessment by the Keeper of the Records) commenced in 2020-21 and was carried forward into 2021-22
 - the internal audit of governance arrangements could not take place due to the unavailability of a suitable date for the internal auditor and the Commissioner’s office – this internal audit has been carried forward to 2021-22 (October 2021)

IA Policy 2021-22

5. The IA Policy recognises the importance of internal audit, which forms part of the scheme of control, as an essential element of managing risk and the policy is supported by the IA Plan.
6. The IA Policy requires the Commissioner, as Accountable Officer, to make provision for internal audit.
7. The IA Policy states that internal audits will be used to appraise internal controls and, also, to review governance arrangements and operational procedures. Provision is made for internal audits and reviews to be carried out by external providers. The roles and responsibilities of the relevant stakeholders are set out in the IA Policy.
8. The IA Policy was reviewed by Advisory Audit Board (AAB) at the meeting on 21 September 2021.

The IA Plan 2021-22 to 2023-24

9. A three-year rolling plan is maintained and the plan is reviewed annually by the AAB. The IA Plan may change in response to changes in the risk, operating and resource environment.
10. The IA Plan provides for 3 internal audits to be carried out per year, either by the appointed internal auditor or by an appropriate expert (as relevant).
11. The draft IA Plan is based on an appropriate and robust assessment of internal audit requirements and takes account of relevant risk management issues.
12. The draft IA Plan was reviewed by the AAB at the meeting on 21 September 2021.

Risk impact

13. The risk of not having in place and monitoring effective and robust governance arrangements is mitigated by the maintenance and implementation of an internal audit plan and the engagement of an internal auditor or an appropriate expert to carry out the planned audits.

Equalities impact

14. No equalities impact arises directly from this report.

Privacy impact

15. No privacy impact arises directly from this report.

Resources impact

16. The internal audits to be carried out in each financial year are reflected within the annual Operational Plan so that the resources impact is taken into account.

Operational/ strategic plan impact

17. The internal audits for each financial year take account of strategic risks and are reflected within the annual Operational Plan.

Records management impact (including any key documents actions)

18. Both the IA Policy 2021-2 and the IA Plan 2021-22 to 2023-24 will key documents and, once approved, the Register of Key Documents and Guide to Information will be updated in accordance with our records management policies.
19. The Responsible Manager for each will be the Head of Corporate Services (HOCS) and each will be reviewed annually.

Consultation and Communication

20. The AAB have been consulted.

Publication

21. The publication recommendations are as follows:
 - (i) this committee report should be published in full
 - (ii) the draft IA Policy 2021-22 and the draft IA Plan 2021-22 to 2023-24 should be withheld in full on the basis that they are each exempt from disclosure under section 27(1) of FOISA. This provision allows information to be withheld if it is held with a view to it being published within 12 weeks and it is reasonable in all the circumstances that the information be withheld from disclosure until then. In due course, the draft IA Policy 2021-22 and the draft IA Plan 2021-22 to 2023-24 will be put into a final form and published on our website within 12 weeks.