

Agenda Item	8b
Report No	PC/7/21

HIGHLAND COUNCIL

Committee: Pensions Committee and Pensions Board

Date: 18th March 2021

Report Title: **Highland Council Pension Fund Internal Audit Annual Plan 2021/22**

Report By: Corporate Audit Manager

1. **Purpose/Executive Summary**

1.1 Details are provided of the audits contained in the 2021/22 Internal Audit Plan.

2. **Implications**

2.1 There are no Resource, Legal, Community (Equality, Poverty and Rural), Climate Change/ Carbon Clever, Risk or Gaelic implications arising from this report.

3. **Recommendations**

3.1 The Committee/ Board is asked to approve the 2021/22 Plan.

4. Annual Plan 2021/22

4.1 A three-year plan is in place for the Pension Fund which ensures that the main activities, which comprise of Pension Fund Investments, Contributions and Payments, are reviewed once every three years. The following reviews will be undertaken as part of the Pension Fund's 2021/22 Audit Plan:

- (i) Pension Fund Payments;
- (ii) Review of the systems of internal control which is necessary to inform the Fund's Annual Governance Statement and the Internal Audit Annual Report 2020/21.

Designation: Corporate Audit Manager

Date: 3rd March 2021

Author: Donna Sutherland

Background Papers: