

Agenda Item	7
Report No	PC/5/22

HIGHLAND COUNCIL

Committee: Pensions Committee and Pensions Board

Date: 14th February 2022

Report Title: **Highland Council Pension Fund Internal Audit Annual Plan 2022/23**

Report By: Corporate Audit Manager

1. **Purpose/Executive Summary**

1.1 Details are provided of the audits contained in the 2022/23 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 is asked to approve the 2022/23 Plan.

4. Annual Plan 2022/23

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 2022/23 Audit Plan:

- (i) Pension Fund Contributions;
- (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 2021/22.

Designation: Corporate Audit Manager

Date: 28th January 2022

Author: Donna Sutherland

Background Papers: