

Agenda Item	6a
Report No	PC/3/23

HIGHLAND COUNCIL

Committee: Pensions Committee and Pensions Board

Date: 16th February 2023

Report Title: **Highland Council Pension Fund Internal Audit Annual Plan 2023/24**

Report By: Strategic Lead (Corporate Audit & Performance)

1. Purpose/Executive Summary

1.1 Details are provided of the audits contained in the 2023/24 Internal Audit Plan.

2. Recommendations

2.1 The Committee/ Board is asked to approve the 2023/24 Plan.

3. Implications

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

4. Annual Plan 2023/24

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 Investments;
- (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 2022/23.

Designation: Strategic Lead (Corporate Audit & Performance)

Date: 2nd February 2023

Author: Donna Sutherland

Background Papers: