

## INTERNAL AUDIT PLAN 2019/20

Audit Committee - 28 March 2019

Report of                      Audit Manager

Status                         For Consideration

Key Decision                  No

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**Executive Summary:** In accordance with [Public Sector Internal Audit Standards](#) the Audit Service is required to establish a risk-based plan to determine the priorities of the internal audit service. This report details the audit planning process, and outcomes of planning consultations, and the resources necessary to deliver the plan. The report also provides details of the work to be undertaken over 2019/20. The Audit Committee, is required through its Terms of Reference to consider and approve the plan each year. Updates on the delivery of the plan, and findings of internal audit work will be reported throughout the year.

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Portfolio Holder            Cllr. John Scholey

Contact Officer            Russell Heppleston, Ext. 7053

                                  Adrian Rowbotham, Ext. 7153

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### Recommendation to Audit Committee:

- a) That the Internal Audit Plan 2019/20 (appendix A) is approved
  - b) That the future work to review the Audit Partnership is noted
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**Reason for recommendation:** The Internal Audit service is a required under the Public Sector Internal Audit Standards to have a plan that sets out the priorities and activities to be undertaken each year. As those charged with governance, the Audit Committee is required through its Terms of Reference to consider and formally approve the plan, and to provide ongoing oversight of the internal audit service.

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### Introduction and Background

- 1     In accordance with professional standards (Public Sector Internal Audit Standards) an annual audit plan is devised setting out the priorities and activities to be undertaken. This risk-based plan is aligned to the key risks of the Council, the corporate priorities and plans, and has consideration to the wider risks facing the Sector. The attached report (Appendix A) sets out the

audit planning process, an assessment of how audit resources will be deployed during the year, and details of the audit work to be completed.

- 2 The Audit Committee, is required through its Terms of Reference to consider and approve the plan each year. Updates on the delivery of the plan, and findings of internal audit work will be reported throughout the year.
- 3 Following the appointment of a new Interim Audit Manager (Chief Audit Executive) in August 2018, the Audit Committee has been kept up to date with changes to the service. This work has been ongoing, but has been focussed on improving and enhancing the service. The audit plan (Appendix A) includes further details and steps necessary to restructure the service in early 2019/20 and to set a longer term strategy. Members will continue to be informed as this work progresses through the year.

## **Key Implications**

### Financial

The Internal Audit Partnership is responsible for delivering the audit service. Delivery of the plan is already approved within the Council's budget and so requires no new funding to be delivered.

### Legal Implications and Risk Assessment Statement

There are no legal implications associated with this decision.

The audit plan is risk-based, and is therefore directly aligned to key risks. There are no direct risk management implications.

### Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

## **Conclusions**

The report requires Members to consider and agree the audit plan for 2019/20, and to note the future plans for the service over the same period.

### **Appendices**

### **Appendix A - Internal Audit Plan 2019/20**

### **Background Papers**

The previous audit plan was reported to the Audit Committee in April 2018 and is publically available on the Council's [website](#).

**Adrian Rowbotham**

**Chief Finance Officer**