

## INTERNAL AUDIT PLAN 2020/21

### Audit Committee - 16 July 2020

Report of                      Audit Manager

Status                         For Decision

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 its priorities. 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 during 2020/21. 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. Matthew Dickins

**Contact Officer**        Francesca Chivers, Ext. 7053

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### Recommendation to Audit Committee:

- a) That the Internal Audit Plan 2020/21 (Appendix A) is **approved**.

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**Reason for recommendation:** The Internal Audit service is required under the Public Sector Internal Audit Standards (PSIAS) to establish a risk based plan of work upon which the Annual Opinion at the end of the year will be based. The Audit Committee, as part of its governance and oversight role, reviews and approves this Plan.

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### Introduction and Background

- 1        In accordance with the PSIAS, an 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, wider risks facing the sector and corporate priorities and plans. 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.

## **Key Implications**

### Financial

There are no financial implications arising from this report.

### Legal Implications and Risk Assessment Statement

Under the Account and Audit Regulations 2015, Internal Audit must have due regard to the PSIAS. The production of a risk-based plan of work complies with PSIAS.

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 2020/21, and to note the future plans for the service over the same period.

### **Appendices**

Appendix A - Internal Audit Plan 2020/21 (16 July 2020)

### **Background Papers**

The previous audit plan was reported to the Audit Committee in March 2019 and is publically available on the Council's [website](#).

**Adrian Rowbotham**

**Chief Officer - Finance and Trading**