



Audit and Risk Management Committee
Monday, 11 March 2019

REPORT TITLE:	INTERNAL AUDIT ANNUAL PLAN 2019/20
REPORT OF:	CHIEF INTERNAL AUDITOR

REPORT SUMMARY

The report identifies the Internal Audit Plan of work for 2019/20.

Work scheduled for completion has been included to reflect the findings of the extensive planning exercise recently undertaken to identify risks to the organisation.

The plan has been presented to the Strategic Leadership Team and approved for implementation.

RECOMMENDATION

That in accordance with the terms of reference for the Audit and Risk Management Committee, Members should endorse the work proposed in the Internal Audit Plan.

SUPPORTING INFORMATION

1.0 REASON FOR RECOMMENDATION

- 1.1 The Audit and Risk Management Committee is required by its terms of reference to advise on the adequacy of the Council's strategic risk management, internal control and governance processes.
- 1.2 The Public Sector Internal Audit Standards produced jointly by the Chartered Institute for Public Finance and Accountancy and the Chartered Institute of Internal Auditors sets out the expected professional standards for Internal Audit in Local Government.
- 1.3 The standards set out the requirement for a risk based internal audit plan. This report identifies the Annual Internal Audit Plan for 2019/20.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 No other options considered.

3.0 FINANCIAL

- 3.1 There are none arising from this report.

4.0 LEGAL IMPLICATIONS

- 4.1 There are none arising from this report.

5.0 RESOURCE IMPLICATIONS

- 5.1 There is none arising from this report.

6.0 RELEVANT RISKS

- 6.1 The Council may not achieve its corporate objectives.
- 6.2 The Audit and Risk Management Committee may fail to comply with best professional practice and thereby not function in an efficient and effective manner.
- 6.3 Appropriate actions may not be taken by officers and Members in response to the identification of risks to the achievement of the Council's objectives.
- 6.4 Statutory requirements for the Council to provide adequate and effective systems of internal audit may not be met.

7.0 ENGAGEMENT/CONSULTATION

- 7.1 Members of this Committee are consulted throughout the process of preparing and delivering the Internal Audit Plan.

8.0 EQUALITY IMPLICATIONS

8.1 There are none arising from this report.

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APPENDICES

Appendix 1: Internal Audit Annual Plan 2019/20

REFERENCE MATERIAL

CIPFA Code of Practice for Internal Audit in Local Government
Chartered Institute of Internal Auditors Standards & Protocols for Internal Auditing
Public Sector Internal Audit Standards

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Audit and Risk Management Committee	Report presented annually to this Committee.