

Report sponsor: Strategic Director of Corporate Resources  
Report author: Head of Internal Audit

## **Internal Audit Plan 2109/20 and Internal Audit Charter**

### **Purpose**

- 1.1 Committee is asked to consider the proposed Internal Audit Plan for 2019/20 and Internal Audit Charter attached at Appendix 1. This is in accordance with the Public Sector Internal Audit Standards (PSIAS) which requires that Internal Audit develops a risk-based plan to direct their work in the forthcoming financial year.

### **Recommendations**

- 2.1 That the proposed Internal Audit Plan for 2019/20 is considered and approved for implementation, subject to any changes agreed by the Committee.
- 2.2 That the Internal Audit Charter is considered and approved.

### **Reasons**

- 3.1 The Audit and Accounts Committee is responsible for providing assurance to the Council on the effectiveness of its governance arrangements, its risk management framework and the internal control environment. The work of Internal Audit supports Committee in providing this assurance.

### **Supporting information**

- 4.1 The Audit Plan must incorporate sufficient work to enable the Chief Audit Executive (Head of Internal Audit) to give an opinion on the adequacy of the Council's overall control environment. Internal Audit must therefore have sufficient resources to deliver the Audit Plan.
- 4.2 There is always increased risk in times of change. Over the last couple of years, there have been significant changes both within the senior management team and service structures. There are also continuing financial pressures on the Council to provide value for money. This means being more efficient and effective and looking for innovative ways of working. The challenge for audit is to help services become leaner and more effective within a controlled environment.

- 4.3. Change always raises the level of risk. The uncertainty affects staff and increases the risk of system failure, the relaxation or circumvention of the expected controls and fraudulent activity. We need to ensure that the appropriate control measures are in place and applied consistently across all services and that we have good governance arrangements to ensure that we are operating within both the legal framework and our own protocols and standards.

### **Public/stakeholder engagement**

5.1 None

### **Other options**

6.1 None

### **Financial and value for money issues**

7.1 None

### **Legal implications**

8.1 None

### **Other significant implications**

9.1 None

**This report has been approved by the following people:**

<b>Role</b>	<b>Name</b>	<b>Date of sign-off</b>
<b>Legal</b>		
<b>Finance</b>		
<b>Service Director(s)</b>		
<b>Report sponsor</b>	Strategic Director of Corporate Resources	18 March 2019
<b>Other(s)</b>		

**Background papers:** None

**List of appendices:** Appendix 1 – Internal Audit Plan 2019/20 and Internal Audit Charter