

# AUDIT BOARD

## 27 MARCH 2019

### INTERNAL AUDIT PLAN (MARCH 2019)

#### 1. Summary

- 1.1 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 provide details of the work to be undertaken over 2019/20 (attached as Appendix). The Audit Board, 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.

#### 2. RECOMMENDATION

- 2.1 That Members approve the Internal Audit Plan 2019/20 attached as Appendix A to this report.
- 2.2 That Members note the future work proposed to review the Audit Partnership.

#### 3. Background and Discussion

- 3.1. 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.
- 3.2. The Audit Board, 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.
- 3.3. Following the appointment of a new Interim Audit Manager (Chief Audit Executive) in August 2018, the Audit Board 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.

#### 4. Internal Audit Resources

- 4.1 The report (Appendix A) sets out the audit plan for 2019/20 and details how audit resources will be deployed over the course of the year.

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5. Relationship to the Corporate Plan

Not applicable

6. Financial, legal, staffing and other administrative implications and risk assessments

Financial Implications	The Internal Audit Partnership is responsible to deliver audit plan. Delivery of the plan is already approved within the Council's budget, as such there are no financial implications associated with this report.
Legal Implications	This report has no direct Legal implications.
Staffing Implications	The use of Internal Audit resources are set out in the report (Appendix A).
Administrative Implications	The report has no administrative implications.
Risk Assessment	The audit plan is risk-based, and is therefore directly aligned to key risks. There are no direct risk management implications.

7. Details of Exempt Information Category

Not applicable

8. Appendices

Appendix A – Internal Audit Plan 2019/20

**BACKGROUND PAPERS**

<u>Documents consulted</u>	<u>Date</u>	<u>Report Author</u>	<u>Section &amp; Directorate</u>	<u>Exempt Information Category</u>
Public Sector Internal Audit Standards (March 2017)	07/3/19	Audit Manager 01322 343004	Internal Audit Partnership  & Strategic Director (Internal Services)	N/A