

AUDIT BOARD
22 JULY 2020

INTERNAL AUDIT 2020/21 AUDIT PLAN REPORT

1. Summary

1.1 In accordance with [Public Sector Internal Audit Standards](#), Internal Audit is required to establish a risk-based plan to determine its priorities and areas for review. This report provides the Internal Audit Plan for 2020/21 along with details of the audit planning process and the resources necessary to deliver the Plan.

2. RECOMMENDATIONS

2.1 That the Internal Audit Plan 2020/21 at Appendix A to the report be approved.

3. Background and Discussion

3.1. In accordance with professional standards (Public Sector Internal Audit Standards), an audit plan is devised annually setting out the priorities and activities to be undertaken. This risk-based plan is aligned to the key risks of the Council, corporate priorities and plans, and also considers 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 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.

4. Internal Audit Resources

4.1 The report (Appendix A) sets out the audit plan for 2020/21 and details how audit resources will be deployed over the course of the year.

4.2 The Internal Audit Partnership will be the subject of an external quality assessment during 2020/21, to determine whether the service is conforming to the Public Sector Internal Audit Standards.

5. Relationship to the Corporate Plan

5.1 Not applicable

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

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| Financial Implications | The Internal Audit Partnership is responsible for delivery of the 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

7.1 Not applicable

8. Appendices

Appendix A – Internal Audit Plan 2020/21

BACKGROUND PAPERS

| <u>Documents consulted</u> | <u>Date</u> | <u>Report Author</u> | <u>Section & Directorate</u> | <u>Exempt Information Category</u> |
|--|-------------|---------------------------------------|---|------------------------------------|
| Public Sector Internal Audit Standards | March 2017 | Interim Audit Manager 01322 343116 | Internal Audit Partnership & Strategic Director (Internal Services) | N/A |