

AUDIT COMMITTEE

DATE OF MEETING: 26 MARCH 2019

TITLE OF REPORT: INTERNAL AUDIT PLAN 2019/20

Report of: Audit Manager

Cabinet Member: Councillor David Neighbour Leader of the Council and Portfolio Holder for Finance

I PURPOSE OF REPORT

- 1.1 To inform members of the content of the 2019/20 Internal Audit Plan, attached as Appendix I.

2 RECOMMENDATION

- 2.1 That the Committee approves the Internal Audit Plan for 2019/20.

3 BACKGROUND

Internal Audit Plan

- 3.1 The Internal Audit Plan provides a summary of the planned work for 2019/20. The Public Sector Internal Auditing Standards require the preparation of a risk based annual plan. Senior Management have been consulted on the content of the plan, which is now reported to the audit Committee for approval.
- 3.2 The Internal Audit Plan is based on a risk assessment which includes the following elements:
- Content of the Corporate Risk Register
 - Content of Operational Risk Registers (service based)
 - Budget
 - Corporate Priorities
 - Previous Audit Work
 - Statutory Requirements
- 3.3 A significant part of the Internal Audit resource for 2019/20 is focused on the Council's financial systems. This is the statutory element of Internal Audit's work, arising from Section 151 of the Local Government Act 1972 and the Accounts and Audit Regulations 2011.

3.4 The other significant area of work planned for 2019/20, is that Internal Audit will continue to provide a resource to the 5 Councils Contract. This is as a result of the continuing changes to service delivery and governance arrangements for services that are part of the 5 Councils contract.

3.5 It should be noted that there is always the possibility that planned work may change due to emerging risks, changing priorities the need to ensure resources are used effectively. Any changes to the plan will be reported to the Audit Committee.

4 FINANCIAL IMPLICATIONS

4.1 A robust Internal Audit Plan is an essential element of the Council's systems of internal control.

5 MANAGEMENT OF RISK

5.1 A robust Internal Audit Plan is an essential element of the Council's systems of internal control. The plan is designed in accordance with the Council's identified risks and is also considered to be a key part of the Council's governance framework.

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Appendix I – Internal Audit Plan 2019/20