

2018/19 INTERNAL AUDIT ANNUAL PLAN

1. SUMMARY

1.1 This report introduces the 2018/19 Internal Audit Annual Audit Plan.

2. RECOMMENDATIONS

2.1 To note the changes between the draft 2018/19 Internal Audit annual plan presented to Committee in December 2017 and the proposed final 2018/19 plan (Appendix 1)

2.2 To agree and approve the Internal Audit Annual Plan 2018/19 (Appendix 2)

3. DETAILS

3.1 The Public Sector Internal Audit Standards (PSIAS) stipulate that the Council's Internal Audit plan must be risk based and focused on governance, risk and controls to allow the Chief Internal Auditor (CIA) to provide an annual opinion on the Council's internal control framework, based on the work undertaken during the year. This annual opinion informs the Annual Governance Statement.

3.2 The draft 2018/19 Internal Audit annual plan was presented to the Audit & Scrutiny Committee on 1 December 2017. In December and January the CIA presented the draft plan to the Council's three Departmental Management Teams and the Strategic Finance Management Team to obtain feedback on the proposed reviews. These, and further discussions with appropriate officers, has resulted in changes between the draft plan and final plan which are set out in Appendix 1. The summary of these changes is:

- New audits - 3
- Audits with increase of days – 1
- Audits with decrease in allocated days – 7
- Audits reallocated to different Council area – 3

3.3 In particular the three new audits are

- VAT added to the continuous monitoring programme
- Housing Benefit and Council Tax Reductions
- School fund governance.

The final audit plan is shown in Appendix 2.

3.4 The methodology followed to identify the reviews in the draft audit plan is as reported to the Audit & Scrutiny Committee on 1 December 2017 so has not been repeated in this paper.

4. CONCLUSION

- 4.1 The annual audit plan is risk based and is informed by the Council's long term outcomes, corporate objectives and strategic risk register. The plan incorporates continuous monitoring and verification activity sections.

5. IMPLICATIONS

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None
5.6	Risk	None
5.7	Customer Service	None

For further information please contact Internal Audit (01436 657694)

Laurence Slavin
Chief Internal Auditor
20 March 2018

Appendices:

- 1. Changes between draft and final 2018/19 Internal Audit Annual Plan**
- 2. 2018/19 Internal Audit Annual Plan**