

2019/20 INTERNAL AUDIT ANNUAL PLAN

1. SUMMARY

- 1.1 This report introduces the 2019/20 Internal Audit Annual Audit Plan.

2. RECOMMENDATIONS

- 2.1 To note the change between the draft 2019/20 Internal Audit annual plan presented to Committee in December 2018 and the proposed final 2019/20 plan. This change is detailed at paragraph 3.2.
- 2.2 To agree and approve the Internal Audit Annual Plan 2019/20 (Appendix 1)

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 undertake during the year. This annual opinion informs the Annual Governance Statement.
- 3.2 The draft 2019/20 Internal Audit annual plan was presented to the Audit & Scrutiny Committee on 18 December 2018. Between December 2018 and March 2019 discussions have been held with the Council's external auditors who have confirmed that the Council's Best Value (BV3) audit will be carried out in October 2019. The CIA has identified that, to support the evidence base the Council will provide to Audit Scotland for the BV3 audit, it would be worthwhile to conduct an internal audit of the extent to which the Council complies with the principles of 'Following the Public Pound'. Therefore an audit of FTPP has been added to the 2019/20 audit plan and the planned audit of HR automation has been removed to accommodate this.
- 3.3 The methodology followed to identify the reviews in the draft audit plan is as reported to the Audit & Scrutiny Committee on 18 December 2018 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)

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Appendices:

1. 2019/20 Internal Audit Annual Plan