

## **AUDIT COMMITTEE**

**DATE OF MEETING:** 21 JULY 2020

**TITLE OF REPORT:** INTERNAL AUDIT PLAN 2020/21

**Report of:** INTERNAL Audit Manager

**Cabinet Member:** Councillor James Radley

### **1. PURPOSE OF REPORT**

To inform members of the content of the 2020/21 Internal Audit Plan, attached as **Appendix 1**.

### **2. RECOMMENDATION**

That the Committee approves the Internal Audit Plan for 2020/21.

### **3. BACKGROUND**

3.1 The Internal Audit Plan provides a summary of the planned work for 2020/21. 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 It should be noted that for 2020/21 the Internal Audit plan is shortened. This is to take into account the impact of COVID-19 to the service normally provided by Internal Audit.

3.3 During April, May and June, the Internal Audit Team provided a resource to administer the payment of Business Grants to small businesses. This was to respond to additional work that central government required local authorities to do, as a result of the pandemic.

3.4 The Internal Audit Plan is still based on a risk assessment which includes the following elements:

- Content of the Corporate Risk Register
- Budget
- Corporate Priorities
- Previous Audit Work and audit knowledge of the council
- Statutory Requirements

- 3.5 A significant part of the Internal Audit resource for 2020/21 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.
- 3.6 The other significant area of work planned for 2020/21, is that Internal Audit will continue to provide a resource to the 5 Councils Contract, in particular the transition of services out of the 5 Councils Contract.
- 3.7 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. This is particularly relevant this year given emerging risks from COVID-19. Any changes to the plan will be reported to the Audit Committee.

#### **4. FINANCIAL IMPLICATIONS**

There are no direct financial implications arising from this report.

#### **5. MANAGEMENT OF RISK**

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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#### **APPENDICES:**

Appendix 1 – Internal Audit Plan