

---

<b>REPORT TO:</b>	<b>AUDIT SUB COMMITTEE</b>	<b>AGENDA ITEM: 10</b>
<b>DATE OF MEETING:</b>	<b>20<sup>th</sup> MARCH 2019</b>	<b>CATEGORY: DELEGATED</b>
<b>REPORT FROM:</b>	<b>INTERNAL AUDIT MANAGER</b>	<b>OPEN</b>
<b>MEMBERS' CONTACT POINT:</b>	<b>ADRIAN MANIFOLD (01332 643281)</b> <a href="mailto:Adrian.manifold@centralmidlandsaudit.com">Adrian.manifold@centralmidlandsaudit.com</a>	<b>DOC:</b> u/ks/audit/internal audit/annual plans/covering report
<b>SUBJECT:</b>	<b>PROPOSED INTERNAL AUDIT PLAN 2019-20</b>	<b>REF:</b>
<b>WARD(S) AFFECTED:</b>	<b>ALL</b>	<b>TERMS OF REFERENCE: AS 02</b>

---

## **1.0 Recommendations**

- 1.1 That the proposed Internal Audit Plan for 2019/20 is considered and approved for implementation, subject to any changes agreed by the Committee.

## **2.0 Purpose of Report**

- 2.1 To consider the proposed Audit Plan for 2019/20. This is in accordance with the Public Sector Internal Audit Standards (PSIAS) which requires Internal Audit to develop a risk-based plan to direct their work in the forthcoming financial year.

## **3.0 Detail**

- 3.1 The Plan has been drawn up by the Audit Manager. This follows consultation with the Council's Leadership Team and Senior Managers representing all service areas. The Plan details where audit are proposing to allocate their resources over the financial year 2019/20.
- 3.2 This includes an assessment of the Council's risk areas which helps to inform how audit will allocate resources. The allocation is also based on regulatory requirements to review key financial systems each year.
- 3.3 The Plan also details the audit approach and coverage that the Council can expect from the Internal Audit Service. The Audit Sub Committee is requested to consider priorities and the proposed allocation of audit resources for 2019/20.

## **4.0 Financial Implications**

- 4.1 The Plan will be delivered within the budget allocated for Internal Audit.

## **5.0 Corporate Implications**

### **Employment Implications**

5.1 None

### **Legal Implications**

5.2 None

### **Corporate Plan Implications**

5.3 None directly

### **Risk Impact**

5.4 None

## **6.0 Community Impact**

### **Consultation**

6.1 None required

### **Equality and Diversity Impact**

6.2 None directly

### **Social Value Impact**

6.3 None directly

### **Environmental Sustainability**

6.4 None directly

## **7.0 Background Papers**

7.1 None