

Report to: **Audit, Best Value and Community Services Scrutiny Committee**

Date: **22 March 2018**

By: **Chief Operating Officer**

Title of report: **Internal Audit Strategy 2018/19 and Annual Plan**

Purpose of report: **To present the Council's Internal Audit Strategy 2018/19 and Annual Plan**

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## **RECOMMENDATIONS**

**Members are recommended to:**

- 1. review and endorse the Council's Internal Audit Strategy 2018/19 and Annual Plan, along with the updated Internal Audit Charter.**
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### **1. Background**

1.1 The Council's Internal Audit Strategy 2018/19 and Annual Plan (Appendix 1) sets out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015. The Strategy proposes an approach based on focussing audit resources in those areas where the highest risk to the achievement of the Council's objectives lies. These areas have been identified and prioritised based on the Council's own risk assessment processes (including strategic and departmental risk registers) and following extensive consultation with officers, Members and other stakeholders.

1.2 A workshop was also held with members of the Audit, Best Value and Community Services Scrutiny Committee on 23 January 2018 and comments made have been fed into the planning process.

### **2. Supporting Information**

2.1 As with the previous year, we have sought to focus our audit and assurance activity on supporting the delivery of the Council's four overarching priority outcomes, namely:

- Driving economic growth;
- Keeping vulnerable people safe;
- Helping people help themselves; and
- Making best use of resources.

2.2 The Strategy and Plan will be delivered in line with proper internal audit practices as set out within Public Sector Internal Audit Standards (PSIAS).

2.3 The Internal Audit Charter sets out the scope and responsibility of internal audit, an updated version of which is attached as Appendix 2 of this report.

### **3. Conclusions and Reasons for Recommendation**

3.1 The Audit, Best Value and Community Services Scrutiny Committee is recommended to review and endorse the Internal Audit Strategy and Plan, and the updated Internal Audit Charter, prior to its submission to Cabinet in April 2018.

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**Chief Operating Officer**

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## **BACKGROUND DOCUMENTS**

Internal Audit Strategy and Annual Audit Plan 2018/19