

Report to: **Cabinet**

Date: **2 June 2020**

By: **Chief Operating Officer, Business Services Department**

Title of report: **Internal Audit Strategy and Annual Plan 2020/21**

Purpose of report: **To present the Council's Internal Audit Strategy and Annual Plan 2020/21**

RECOMMENDATIONS

Cabinet is recommended to review and agree the Council's Internal Audit Strategy and Plan 2020/21

1. Background

1.1 The Council's Internal Audit Strategy and Annual Plan 2020/21 (Annex A) 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 the Strategic Risk Register) and following extensive consultation with officers, Members and other stakeholders.

1.2 A workshop was held with Members of the Audit Committee in February 2020 and comments made have been fed into the planning process.

Supporting Information

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

2.2 The Internal Audit Charter sets out the scope and responsibility of internal audit.

3. Conclusions and Reasons for Recommendations

3.1 Cabinet is asked to review and agree the Internal Audit Strategy and Plan 2020/21 which was previously endorsed by the Audit Committee at its informal meeting on 13 May 2020.

3.2 It should be noted, however, that the strategy and plan were drafted prior to the current Coronavirus pandemic and are therefore likely to change substantially during the year in response to any new risk exposures arising from the crisis. Any changes will continue to be made in full consultation with, and the agreement of, management and the Council's Audit Committee.

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BACKGROUND DOCUMENTS

Internal Audit Strategy and Annual Audit Plan 2020/21