



AUDIT COMMITTEE - 23RD APRIL 2019

SUBJECT: INTERNAL AUDIT SERVICES: ANNUAL AUDIT PLAN 2019/20

REPORT BY: INTERNAL AUDIT SERVICES MANAGER

1. PURPOSE OF REPORT

- 1.1 To seek Audit Committee approval for the Internal Audit Services Annual Audit Plan for the financial year 2019/20.

2. SUMMARY

- 2.1 The report provides details of the planned work programme for Internal Audit Services for 2019/20.

3. LINKS TO STRATEGY

- 3.1 The work of Internal Audit Services provides assurance on the robustness of internal controls and the corporate governance arrangements operating within the Authority and identifies areas for improvement.
- 3.2 Strong corporate governance arrangements are an essential element of ensuring that the Council's key priorities are effectively delivered and this in turn contributes to the following Well-being Goals within the Well-being of Future Generations Act (Wales) 2015: -
- A prosperous Wales.
 - A resilient Wales.
 - A healthier Wales.
 - A more equal Wales.
 - A Wales of cohesive communities.
 - A Wales of vibrant culture and thriving Welsh Language.
 - A globally responsible Wales.

4. THE REPORT

- 4.1 The Internal Audit Services Annual Audit Plan for the 2019/20 financial year is attached as Appendix 1. The approach is broadly similar to previous years but reflects the ongoing development of the Plan in terms of coverage and risk identification.
- 4.2 It should be noted that the resources on which the Plan is based have increased slightly on previous years due mainly to the appointment of an audit trainee.
- 4.3 Members will note that following a recommendation by the Council's External Auditor, the Plan now shows planned activity on a quarterly basis. This will allow for better control and monitoring of the Plan during the year.

4.4 The Audit Committee will receive a mid-year report highlighting progress against the Plan along with details of any specific issues arising.

5. WELL-BEING OF FUTURE GENERATIONS

5.1 Strong corporate governance arrangements are a key element in ensuring that the Well-being Goals within the Well-being of Future Generations Act (Wales) 2015 are met.

6. EQUALITIES IMPLICATIONS

6.1 There are no potential equalities implications of this report and its recommendations on groups or individuals who fall under the categories identified in Section 6 of the Council's Strategic Equality Plan, therefore a full Equalities Impact Assessment has not been carried out.

7. FINANCIAL IMPLICATIONS

7.1 There are no direct financial implications arising from this report.

8. PERSONNEL IMPLICATIONS

8.1 There are no personnel implications other than the approved manpower resource

9. CONSULTATIONS

9.1 Any comments received have been reflected in the report.

10. RECOMMENDATIONS

10.1 The Audit Committee is asked to note and approve the Internal Audit Services Annual Audit Plan for the 2019/20 financial year.

11. REASONS FOR THE RECOMMENDATIONS

11.1 To enable Internal Audit Services to carry out its function.

Author: R. Harris, Internal Audit Manager

Consultees: N. Scammell, Head of Corporate Finance & Section 151 Officer
R. Edmunds, Director of Education & Corporate Services
S. Harris, Interim Head of Business Improvement Services

Appendices:

Appendix 1 Annual Audit Plan 2019/20