



## AUDIT COMMITTEE - 23RD APRIL 2019

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

**REPORT BY: INTERNAL AUDIT SERVICES MANAGER**

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### 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