

Internal Audit Plan 2019-2020

Report No:	PAS/WS/19/005	
Report to and date/s:	Performance and Audit Scrutiny Committee	30 May 2019
Cabinet Member:	Appointment of the Cabinet Member to be confirmed at Annual Council on 22 May 2019.	
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Decisions Plan: This item is not included in the Decisions Plan

N/A

Wards impacted:

Recommendation: It is **RECOMMENDED** that the Performance and Audit Scrutiny Committee:

Approves the Internal Audit Plan for 2019-2020.

1. Background / Context

1.1 The objectives of internal audit are to:

- Provide a professional, independent and objective assurance and advisory service that assists the Assistant Director (Resources and Performance) in her statutory duty as Section 151 Officer to ensure that the council's finances are properly administered; and
- work with management to improve the operation of the councils.

1.2 The internal audit service is delivered and developed in accordance with the Internal Audit Charter presented for approval to this committee, and included on this agenda.

2. Proposals

2.1 The proposed 2019-20 Audit Plan, provided at **Appendix B**, is a risk-based plan of work for the internal audit team which takes into account the need to produce an annual internal audit opinion for the council which concludes on the overall adequacy and effectiveness of the council's framework of governance, risk management and internal control.

2.2 Final approval of the Audit Plan is the responsibility of the Performance and Audit Scrutiny Committee.

3. Alternative Options

3.1 The Public Sector Internal Audit Standards require that a risk-based plan of internal audit work is produced. There are no alternative options.

4. Consultation and engagement

4.1 The draft Audit Plan was produced in consultation with Leadership Team and Service Managers.

5. Risks

5.1 An approved Audit Plan ensures that risk-based plans are in place to determine the priorities of the internal audit activity, consistent with the council's goals.

6. Implications arising from the proposal

6.1 Any implications arising from the proposal are covered in **Appendix A**.

7. Appendices

7.1 **Appendix A** – Internal Audit Plan Report
Appendix B – Internal Audit Plan

8. Background documents

8.1 N/A