

PLYMOUTH CITY COUNCIL

Subject: Internal Audit Plan 2019/20
Committee: Audit and Governance Committee
Date: 11 March 2019
Cabinet Member: Councillor Lowry
CMT Member: Andrew Hardingham (Service Director Finance)
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Ref: Your ref. AUD/BD
Key Decision: No
Part: 1

Purpose of the report:

Standards for Internal Audit in local government are set out in the Public Sector Internal Audit Standards (PSIAS). The PSIAS confirm that the Council should periodically prepare a risk-based plan of Internal Audit activity that is designed to support an annual opinion on the effectiveness of the systems of governance, risk management and internal control and is informed by the audit strategy, consultation with stakeholders and a dynamic assessment of risks.

The PSIAS state that 'the chief audit executive' must communicate the internal audit activity's plans and resource requirements to senior management and the board (Audit & Governance Committee) for review and approval.

Corporate Plan

The Internal Audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas understand and deliver quality public services which meet customer and community needs and keep people safe.

Implications for Medium Term Financial Plan and Resource Implications: Including finance, human, IT and land

Delivery of the audit plan will assist the council in delivering value for money services.

Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Equality and Diversity

Has an Equality Impact Assessment been undertaken? Not required.

Recommendations and Reasons for recommended action:

Members are requested to review and approve the Internal Audit Plan for 2019/20.

Alternative options considered and rejected:

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards.

Published work / information:

None

Background papers:

None

Sign off:

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Originating SMT Member Andrew Hardingham, Service Director for Finance													
Has the Cabinet Member(s) agreed the contents of the report? Yes													