
Report to: Governance and Audit Committee

Date: 19 March 2020

Subject: **Proposed Internal Audit Plan 20/21 Report**

Director(s): Angela Taylor, Director, Corporate Services

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1. Purpose of this report

1.1. To update the Committee on the proposed audit plan for 2020/21 shown at Appendix 1.

1.2. To ask members to consider the contents of the report, and to approve this as the agreed plan for next year.

2. Information

2.1 Audit Planning Methodology

As previously advised, the proposed plan has been developed by consideration of the current risks facing the organisation, the corporate priorities and objectives, and external intelligence around emerging risks from a wider business perspective.

2.2 Internal and External Planning Considerations

The information and intelligence used to inform the planning process are highlighted in the attached appendix, along with confirmation of feedback from the various consultations that took place around building the proposed plan.

2.4 Changes to the plan during the year

Any proposed changes to the plan during the plan year, will follow the same risk based approach, and will be brought back to the Governance and Audit Committee for approval. It is likely that changes will be needed once a decision and announcement has been made about a devolution deal for the region.

3. Financial implications

- 3.1 The cost of any required additional audit resource to deliver this plan would need to be included in a business case as highlighted in the staff implications below.

4. Legal implications

- 4.1 None.

5 Staffing implications

- 5.1 As identified in the Internal Audit Progress Report, a business case may be required to ensure sufficient resource to deliver this proposed plan. This plan has been developed to ensure that sufficient levels of assurance are in place to enable the provision of an audit opinion that is not limited by scope. In order for this proposed plan to be delivered, it is likely that up to two additional posts may be required, but this would need to be assessed properly and developed into a firm business case.

6. External Consultees

- 6.1 No external consultations have been undertaken.

7. Recommendations

- 7.1 That the Committee note and agree the proposed audit plan for 2020/21.

8. Background Documents

None.