

6 November 2019

Agenda Item: 7

## **REPORT OF SERVICE DIRECTOR FOR FINANCE, INFRASTRUCTURE & IMPROVEMENT**

### **STRATEGIC INTERNAL AUDIT PLAN**

#### **Purpose of the Report**

1. To propose the implementation of a Strategic Internal Audit Plan to provide a framework within which the service's Termly Plans are devised and delivered.

#### **Information**

2. The Head of Internal Audit's year-end self-assessment against the Public Sector Internal Audit Standards identified an action to develop a Strategic Internal Audit Plan, and this was approved by the Committee in July 2019.
3. The driver for a Strategic Internal Audit Plan arises from the move from annual to termly audit planning. The self-assessment identified a potential risk of short-termism setting in, with the result that the service does not adequately deliver all its key requirements over the medium-term. It was agreed that a Strategic Plan would provide an over-arching framework within which the termly plans would be delivered.
4. **Appendix 1** sets out a proposed Strategic Internal Audit Plan for 2019-2021, to take the service through to the end of the current Council Plan period.
5. The proposed Plan has been endorsed by the Corporate Leadership Team.

#### **Other Options Considered**

6. None; the Committee determined in July 2019 that the option of a Strategic Internal Audit Plan is the most appropriate action to address the gap against the standards.

#### **Reason for Recommendation**

7. To provide Members with the opportunity to consider and shape the content of the Strategic Internal Audit Plan, to ensure it will guide the service in delivering the broad areas of assurance the Committee wishes to receive from Internal Audit.

## **Statutory and Policy Implications**

8. This report has been compiled after consideration of implications in respect of crime and disorder, data protection and information governance finance, human resources, human rights, the NHS Constitution (public health services), the public sector equality duty, safeguarding of children and adults at risk, service users, smarter working, sustainability and the environment and where such implications are material they are described below. Appropriate consultation has been undertaken and advice sought on these issues as required.

## **RECOMMENDATION**

- 1) That Committee approves the proposed Strategic Internal Audit Plan 2019-2021.

**Nigel Stevenson**

**Service Director for Finance, Infrastructure & Improvement**

**For any enquiries about this report please contact:**

Rob Disney

Group Manager – Assurance

### **Constitutional Comments (LW 09/10/2019)**

Governance & Ethics Committee is the appropriate body to consider the content of the report.

### **Financial Comments (SES 04/10/19)**

There are no specific financial implications arising directly from this report.

## **Background Papers and Published Documents**

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

- None

## **Electoral Division(s) and Member(s) Affected**

- All