



Committee report

Committee	AUDIT COMMITTEE
Date	16 MARCH 2020
Title	INTERNAL AUDIT PLAN 2020/21
Report of	CHIEF INTERNAL AUDITOR

EXECUTIVE SUMMARY

1. Internal Audit undertake a programme of audits during each year, ultimately to inform the Chief Internal Auditor's Annual Opinion on the Council internal control framework, which in turn informs the Council's Annual Governance Statement (AGS). This is the proposed coverage for 2020/21.
2. The Committee is asked to review the Plan (Appendix A), seeking any clarifications necessary to satisfy their remit.

BACKGROUND

3. The Internal Audit Plan is presented to Audit Committee annually, in advance of the commencement of the new financial year.

CONSULTATION

4. Consultation takes place with the senior management team, both to inform the content of the annual Internal Audit programme of reviews and in year, to ensure that the work of Internal Audit is continuously aligned with the need of the Council.

FINANCIAL / BUDGET IMPLICATIONS

5. There are no financial implications to the Council from the Committee fulfilling its remit through overseeing the work of Internal Audit.

LEGAL IMPLICATIONS

6. Internal Audit is statutorily required and is a key component of a sound governance framework. As such Internal Audit is central to maximising the likelihood that corporate objectives are achieved and that business as usual activities are well managed.
7. The Accounts and Audit Regulations 2015 provides that the council must undertake an effective internal audit to evaluate the effectiveness of its risk management,

control and governance processes, taking into account public sector internal auditing standards or guidance. (Regulation 5(1)).

8. The public sector internal audit standards, updated March 2017, are published by HM Treasury on behalf of the relevant internal audit standard setters.

RECOMMENDATION

9. The committee is asked to review and approve the report of Internal Audit.

APPENDICIES

10. [Appendix 1](#) – Internal Audit Plan 2020-21

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