

Committee report

Committee	AUDIT COMMITTEE
Date	27 JULY 2020
Title	REVISED INTERNAL AUDIT 2020/21 ANNUAL PLAN
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).
2. Attached as Appendix A is the Revised Internal Audit 2020/21 Annual Plan, incorporated changes made subsequent to the impact of COVID-19 becoming known; changes are fully detailed in the attached revised plan.
3. The committee is asked to review and approve the report, seeking any clarifications necessary to satisfy their remit.

BACKGROUND

4. The originally proposed Internal Audit 2020/21 Annual Plan was presented to Audit Committee in March 2020.

CONSULTATION

5. Consultation takes place with the senior management team, to inform and agree revisions to the originally proposed 2020/21 plan.

FINANCIAL / BUDGET IMPLICATIONS

6. There are no financial implications for the council from the committee fulfilling its remit through overseeing the work of Internal Audit.

LEGAL IMPLICATIONS

7. 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.

8. The requirement for an Internal Audit function in local government is detailed within the Accounts and Audit Regulations 2015 as to: '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.' The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

RECOMMENDATION

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

APPENDICES

10. [Appendix 1](#) – Revised Internal Audit 2020/21 Annual Plan

Contact Point: Elizabeth Goodwin, Chief Internal Auditor
☎ 821000 e-mail Elizabeth.Goodwin@portsmouthcc.gov.uk

CHRIS WARD
*Director of Finance
and Section 151 Officer*

COUNCILLOR BRIAN TYNDALL
*Chairman of the
Audit Committee*