

WEST DUNBARTONSHIRE COUNCIL

Report by Strategic Lead - Resources

Audit Committee: 20 March 2019

Subject: Internal Audit Plan 2019/20

1. Purpose

- 1.1** The purpose of this report is to advise members of the planned programme of work for the Internal Audit Section for the year 2019/20.

2. Recommendations

- 2.1** It is recommended that the Committee approve the Audit Plan for 2019/20.

3. Background

- 3.1** The Audit Plan was compiled using a risk based approach through a review of the Audit Universe which includes all significant activities and systems that contribute to the achievement of the Council's priorities and objectives.

4. Main Issues

- 4.1** The audit planning process has taken into account the following factors:
- A risk based audit needs assessment identifying all potential audit areas;
 - Consultations with senior management;
 - The plans of External Audit and other inspection agencies;
 - The Council's strategic priorities and risks;
 - Delivery Plan objectives;
 - Current issues and changes in computer systems; and
 - Resources available.
- 4.2** Internal Audit monitors delivery of the plan continuously during the year using a number of performance indicators. Progress is reported to members twice a year.
- 4.3** The Annual Report on Internal Audit will compare the work actually undertaken against the work planned and summarise performance against targets. It will also provide an opinion on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control. Audit work done underpins the Statement of Internal Financial Control / Annual Governance Statement which will be published with the Abstract of Accounts.
- 4.4** The Audit Plan also refers to the activity of the Corporate Fraud Team.

4.5 The draft Audit Plan is included at Appendix 1. There are sufficient resources to deliver the planned programme of audit assignments detailed in Appendix 1 and that there are no significant threats to the independence of the internal audit activity, such as inappropriate scope or resource limitations.

4.6 It is recognised that elements of the attached plan will be included within the Integrated Joint Board (IJB) Audit Plan for 2019/20.

5. Personnel Implications

5.1 There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 The Plan has been constructed taking cognisance of the risks associated with major systems. Consultation with Senior Managers was carried out to ensure that risks associated with delivering the Council's objectives have been considered.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Strategic Leads.

10. Strategic Assessment

10.1 This report relates to all five of the Council's Strategic Priorities.

Stephen West
Strategic Lead - Resources
Date: 4 March 2019

Person to contact Stephen West, Head of Finance and Resources,
Council Offices, Garshake Road, Dumbarton,
G82 3PU
Telephone (01389) 737191
Email – Stephen.west@west-dunbarton.gov.uk

Appendix 1: Draft Internal Audit Plan 2019/20

Background Papers: None

Wards Affected: All wards