

## **BRECKLAND DISTRICT COUNCIL**

**Report of:** Head of Internal Audit

**To:** Governance and Audit Committee, 17 March 2020

**Author:** Emma Hodds, Head of Internal Audit  
Faye Haywood, Internal Audit Manager

**Subject:** Strategic and Annual Internal Audit Plans 2020/21

**Purpose:** This report provides an overview of the stages followed prior to the formulation of the Strategic Internal Audit Plan for 2020/21 to 2022/23 and the Annual Internal Audit Plan for 2020/21.

It will also provide the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of Breckland District Council's framework of governance, risk management and control.

### **Recommendation(s):**

- 1) That the Committee notes and approves:
  - a) the Internal Audit Strategy for 2020/21;
  - b) the Strategic Internal Audit Plan 2020/21 to 2022/23; and
  - c) the Annual Internal Audit Plan 2020/21.

## **1.0 BACKGROUND**

- 1.1 The Accounts and Audit Regulations 2015 require that "a relevant authority 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".
- 1.2 Those standards are set out in the Public Sector Internal Audit Standards (PSIAS) which came into effect in April 2013.
- 1.3 The attached report contains;
  - the Internal Audit Strategy, which is a strategic high level statement on how the internal audit service will be delivered and developed in accordance with the charter and how it links to the organisational objectives and priorities;
  - the Strategic Internal Audit Plan, which details the plan of work for the next three financial years;
  - the Annual Internal Audit Plan, which details the timing and the purpose of each audit agreed for inclusion in 2020/21.

## 2.0 REASONS FOR RECOMMENDATION(S)

2.1 The risk-based internal audit plans will add value to the Council, have a defined and specific scope for each review and ensure that risks in relation to the service area are being reviewed by Internal Audit, thus enabling best practice to be followed.

## 3.0 EXPECTED BENEFITS

3.1 The Council's key business risks will be addressed by Internal Audit, thus ensuring that appropriate controls are in place to mitigate such risks and also ensure that the appropriate and proportionate level of action is taken.

3.2 The Internal Audit Service will be seen to add value, become a useful management tool and link more directly to the Council's risk management processes.

## 4.0 IMPLICATIONS

### 4.1 Corporate Priorities

4.1.1 Internal Audit helps to ensure that the service areas and risks reviewed are working towards the efficient and effective delivery of the Council's corporate priorities.

### 4.2 Financial

4.2.1 The Internal Audit Service is provided by way of a Partnership Agreement with South Norfolk Council, whereby South Norfolk Council provide the role of the Head of Internal Audit and Contract Manager to Breckland Council, and the service provision i.e. delivery of the audits, is provided through a contract with TIAA Ltd. The 2020/21 plans have been set within the approved budget.

### 4.3 Risk Management

4.3.1 The Risk Based Internal Audit approach will ensure that the Council's key risks are accurately reviewed and updated and thus the Internal Audit Service is adding value and auditing the key risk areas.

### 4.4 Stakeholders / Consultation / Timescales

4.4.1 The Strategic and Annual Internal Audit Plans for 2020/21 have been discussed and agreed with Senior Managers, prior to being presented to the Committee.

---

Background papers: None

---

#### **Lead Contact Officer**

Name and Post: Emma Hodds, Head of Internal Audit

Telephone Number: 01508 533791

Email: ehodds@s-norfolk.gov.uk

**Director / Officer who will be attending the Meeting:** Faye Haywood, Internal Audit Manager

**Exempt Decision:** No

**Appendices attached to this report:** Strategic and Annual Internal Audit Plans 2020/21