

INTERNAL AUDIT PLAN 2018/19

1. INTRODUCTION

- 1.1 The purpose of this paper is to provide the Audit Committee with the Internal Audit Plan 2018-19 (Appendix 1) for New Forest District Council.
- 1.2 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities, systems or processes under review that:
 - The framework of internal control, risk management and governance is appropriate and operating effectively; and
 - Risks to the achievement of the Council's objectives are identified, assessed and managed to a defined acceptable level.

2. SUMMARY

- 2.1 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.
- 2.2 To ensure the Internal Audit Plan is aligned to the needs of the Council, the plan has been developed following consultation with Service Managers and the Executive Management Team. A review of key documents including the Corporate Plan; Strategic and Service Risk Registers; and our understanding of the organisation and key priorities for 2018-19 have underpinned the development of the plan.
- 2.3 The Council employs a Corporate Fraud Officer who is responsible for providing both reactive fraud and irregularity investigations and proactive fraud work. As the Internal Audit provider, the Southern Internal Audit Partnership (SIAP) will monitor the outcomes of this work and will review the governance arrangements to prevent, detect and investigate fraud and irregularities on a cyclical basis.
- 2.4 The Internal Audit Plan will remain fluid and subject to on-going review, and amended in consultation with the relevant officers, to ensure it continues to reflect the needs of the Council. Amendments to the plan will be identified through the Chief Internal Auditor's continued contact and liaison with the Executive Management Team and the Audit Committee.
- 2.5 The Council's 'internal audit charter' ensures the Chief Internal Auditor has sufficient resource necessary to fulfil the requirements and expectations to deliver an internal audit opinion. Significant matters that jeopardise the delivery of the plan, or require changes to the plan will be identified, addressed and reported to the Executive Management Team.

3. FINANCIAL IMPLICATIONS

- 3.1 The audit plan consists of 470 audit days including 18 audit days provided to the New Forest National Park Authority under the current Service Level Agreement. The Council's budget for 2018/19 reflects these arrangements.

4. CRIME AND DISORDER IMPLICATIONS

- 4.1 There are no crime and disorder implications arising directly from this report, however inadequate audit coverage may result in areas of control weakness, unacceptable risks or governance failings as well as the increased potential for error and fraud.

5. ENVIRONMENTAL MATTERS & EQUALITY AND DIVERSITY IMPLICATIONS

- 5.1 There are no matters arising directly from this report.

6. RECOMMENDATION

- 6.1 It is recommended the Audit Committee approve the Internal Audit Plan 2018/19.

For Further Information Please Contact:

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Background Papers:

None