

Audit, Risk and Governance Committee
Meeting to be held on Monday, 30 April 2018

Electoral Division affected:
(All Divisions);

Internal Audit Annual Plan 2018/19
(Appendices 'A' and 'B' refer)

Contact for further information:
Ruth Lowry, Tel: (01772) 534898, head of internal audit,
ruth.lowry@lancashire.gov.uk

Executive Summary

The head of internal audit is required by professional standards to provide an opinion addressing the council's frameworks of governance, risk management and control and thereby to provide assurance that the risks to the council's objectives are being adequately and effectively controlled. The Audit, Risk and Governance Committee is required by its terms of reference both to consider the head of internal audit's annual report and opinion, and to review the council's annual governance statement. The committee should therefore consider and approve an internal audit plan designed to provide the assurance that the Council, committee, leader and chief executive of the council need.

This report explains the approach to establishing the internal audit plan for 2018/19, and the work that will support the head of internal audit's overall opinion for the year on the council's framework of governance, risk management and control.

Recommendation

The committee is asked to consider and approve the internal audit plan 2018/19 as set out in Appendices 'A' and 'B'.

Background and Advice

Appendix 'A' sets out the audit planning process and the plan itself is at Appendix 'B'. Further information is set out in the Internal Audit Strategy for 2018/19.

Consultations

The work set out in this strategic plan has been discussed with members of the Corporate Management Team both collectively and individually, and with other directors and heads of service across the organisation.

Implications:

This item has the following implications, as indicated: none.

Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

Local Government (Access to Information) Act 1985**List of Background Papers**

Paper	Date	Contact/Tel
Internal Audit Strategy for 2018/19	March 2018	Ruth Lowry/(01772) 534898

Reason for inclusion in Part II, if appropriate

N/A