

Audit, Risk and Governance Committee
Meeting to be held on Monday, 27 July 2020

Electoral Division affected:
(All Divisions);

Internal Audit Plan 2020/21
Appendices A and B refer

Contact for further information:
Ruth Lowry, (01772) 534898, Head of Internal Audit, ruth.lowry@lancashire.gov.uk

Executive Summary

This report explains the approach to establishing the internal audit plan for 2020/21, and the audit work proposed 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. Appendix A sets out the audit planning process and the plan itself in more detail is at Appendix B. However the plan will necessarily be kept under review and may be subject to change dependent on the capacity of the council's services to respond to auditors and support the audit process, given the demands on many services of responding to the impact of Covid-19.

Recommendation

The committee is asked to consider and approve the internal audit plan 2020/21 as set out in Appendices A and B.

Background and Advice

Appendix A sets out the background and context to this report.

Consultations

The work set out in this strategic plan was discussed and agreed with members of the Corporate Management Team both collectively and individually, and with directors and heads of service across the organisation prior to March 2020. The programme of work set out in this report is shorter than was originally planned but a number of additional audits have been added to it to reflect the issues for the organisation arising in response to Covid-19. These have been discussed with the directors of finance and corporate services but not more widely.

Implications:

This item has the following implications, as indicated:

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 2020/21	June 2020	Ruth Lowry, (01772) 534898

Reason for inclusion in Part II, if appropriate

Not applicable.