

AC31. Internal Audit Plan 2020/21

The committee considered a report by the Internal Audit Manager providing the Internal Audit Plan 2020/21 for approval. The Public Sector Internal Audit Standards 2017 (PSIAS) required the preparation of a risk based Internal Audit Plan setting out the team's annual work programme.

The role of internal audit was to provide a balanced and evidence based opinion on the adequacy of the IJB's arrangements for risk management, governance, and control. The Internal Audit Plan for 2020/21 contained two assignments:-

Risk Management Arrangements: review the IJB's risk management framework, and how this linked to those of partners (including partner resources to support IJB risk management). This would include reviewing strategy, structures, policies, procedures, and training. The review would also consider the processes for ensuring that all relevant strategic risks were accurately identified, assessed, evaluated, recorded and monitored.

Directions: internal audit work would focus on the extent to which Section 3 (Process for Issuing Directions), Section 4 (Form and Content of Directions), and Section 5 (Process for Issuing and Revising Directions) of the Guidance were being applied. Given that the Guidance was recent, the work would be scheduled for quarter 3 or 4 of 2020/21.

Periodic reports would be provided to the Audit Committee detailing progress with the Plan and highlighting any key findings. An Annual Assurance Report would be provided giving an opinion on the overall adequacy and effectiveness of the IJB's control environment. The report would include a summary of work undertaken and a comparison of work completed against work planned.

Decision

The committee:-

- (1) approved the Internal Audit Plan for 2020/21, and**
- (2) noted that progress will be reported to the Audit Committee on an ongoing basis.**