



**AGENDA ITEM:**

**AUDIT AND GOVERNANCE COMMITTEE:**

**28 May 2019**

---

**Report of: Borough Treasurer**

**Contact for further information: Mrs J. Pendleton (Extn. 2603)  
(E-mail: Jacqueline.pendleton@westlancs.gov.uk)**

---

**SUBJECT: INTERNAL AUDIT STRATEGY AND AUDIT PLAN 2018/19**

---

Wards affected: Borough wide

**1.0 PURPOSE OF THE REPORT**

1.1 To provide Members with the background to the preparation of the 2019/20 Internal Audit Plan and present it for approval.

**2.0 RECOMMENDATION**

2.1 That the Internal Audit Plan 2019/20 attached at appendix 1 be approved to take effect from 1st June 2019.

---

**3.0 BACKGROUND**

3.1 The Public Sector Internal Audit Standards require the preparation of a risk based Internal Audit Plan.

3.2 The plan has been prepared taking into account the Council's objectives and considering local and national influences on risks to their achievement. It is designed to evaluate the effectiveness of, and promote improvement to, the risk management, control and governance processes the Council has in place.

3.3 The resulting programme of work will provide independent assurance to both management and this Committee in relation to the effectiveness of those processes in securing the Council's objectives.

3.4 The Internal Audit Manager considers that the coverage proposed will support an adequate and effective internal audit of the Council's accounting records and system of internal control for the period in accordance with proper practice.

#### **4.0 SUSTAINABILITY IMPLICATIONS**

- 4.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder.

#### **5.0 FINANCIAL AND RESOURCE IMPLICATIONS**

- 5.1 There are no significant financial or resource implications arising from this report as Internal Audit activity is included in existing budget provisions.

#### **6.0 RISK ASSESSMENT**

- 6.1 Approval of the Internal Audit Plan is necessary to comply with the Council's statutory duty to undertake an adequate and effective internal audit of its accounting records and system of internal control in accordance with the Accounts and Audit Regulations 2015.

---

---

#### **Background Documents**

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

#### **Equality Impact Assessment**

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

#### **Appendices**

1. INTERNAL AUDIT STRATEGY AND AUDIT PLAN 2019/20