

CITY OF  
WOLVERHAMPTON  
COUNCIL

# Audit and Risk Committee

11 March 2019

<b>Report title</b>	Internal Audit Plan 2019-2020	
<b>Accountable director</b>	Claire Nye, Finance	
<b>Originating service</b>	Audit	
<b>Accountable employee(s)</b>	Peter Farrow Tel Email	Head of Audit 01902 554460 Peter.farrow@wolverhampton.gov.uk
<b>Report to be/has been considered by</b>	Corporate Leadership Team	19 February 2019

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## Recommendation for decision:

The Audit and Risk Committee is recommended to:

1. Review and approve the risk based internal audit plan for 2019-2020.

## **1.0 Purpose**

- 1.1 The purpose of internal audit is to provide the Council with an independent and objective opinion on risk management, control and governance and their effectiveness in achieving the Council's agreed objectives.
- 1.2 The purpose of this document is to provide the Council with a risk-based internal audit plan, incorporating a strategic statement for internal audit, and based upon an assessment of assurance needs. The assessment of assurance needs exercise is undertaken to identify the systems of control and determine the frequency of audit coverage. The assessment will be used to direct internal audit resources to those aspects of the Council which are assessed as generating the greatest risk to the achievement of its objectives.

## **2.0 Background**

- 2.1 Internal audit is a statutory requirement for all Local Authorities. The audit service provided to the Council is in accordance with the Local Government Act (1972), the Accounts and Audit Regulations Act and the Public Sector Internal Audit Standards.

## **3.0 Progress, options, discussion, etc.**

- 3.1 Progress against the delivery of the internal audit plan will be reported back to the Audit and Risk Committee on a quarterly basis.

## **4.0 Financial implications**

- 4.1 There are no financial implications arising from the recommendations in this report. The audit plan detailed will be implemented using current budgeted internal audit resources. [GE/25022019/G]

## **5.0 Legal implications**

- 5.1 There are no legal implications arising from the recommendations in this report. [TS/21022019/R]

## **6.0 Equalities implications**

- 6.1 There are no equalities implications arising from the recommendations in this report.

## **7.0 Environmental implications**

- 7.1 There are no environmental implications arising from the recommendations in this report.

## **8.0 Human resources implications**

- 8.1 There are no human resources implications arising from the recommendations in this report.

## **9.0 Corporate landlord implications**

9.1 There are no corporate landlord implications arising from the recommendations in this report.

## **10.0 Health and Wellbeing implications**

10.1 There are no health and wellbeing implications arising from this report.

## **11.0 Schedule of background papers**

11.1 None

## **12.0 Appendices**

12.1 Annual Internal audit Plan 2019-2020