

INTERNAL AUDIT 2018/19

Summary: To present the internal audit report for 2018/19.

Recommendations:

- (a) That the Internal Audit Work Programme & Report for 2018/19 be noted; and
- (b) that the Internal Audit Strategic Plan for 2018/19 - 2022/23 be noted.

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Background

1. Under the Accounts and Audit Regulations 2015, the Board is required to carry out an internal audit of its functions in accordance with the mandatory sections of guidance published by the Joint Panel on Accountability and Governance (JPAG) in March 2018.
2. The completed Internal Audit Work Programme & Report for 2018/19 is attached at **Appendix 'A'**. The paper provides a summary of the audit areas covered, and includes agreed actions and a timescale where appropriate.
3. Officers have considered the report and have accepted all the findings and actions for implementation.
4. The audit feeds into the annual review of corporate governance which will be reported formally to Board on 25th June 2019.
5. In addition, the Board's external audit regime requires that the internal audit opinions for the year should be summarised in part of the Annual Governance and Accountability Return (AGAR). This part of the AGAR has now been completed and is attached at **Appendix 'B'**. The full AGAR must be approved by the Board and submitted to the external auditor, immediately following the Board Meeting in June 2019.
5. A copy of the agreed Internal Audit Strategic Plan for the period 2018/19 – 22/23 is attached at **Appendix 'C'**. This document sets out proposals for the areas to be addressed by internal audit in 2019/20, together with provisional arrangements for future years. Possible audit coverage of the Agency Activities will be reviewed once the current wider negotiations are concluded.

Supporting Paper(s):

Appendix 'A' - Internal Audit Report 2018/19

Appendix 'B' - AGAR 2018/19 (part)

Appendix 'C' - Internal Audit Strategic Plan 2018/19 - 2022/23