

## INTERNAL AUDIT PLAN

**Summary:** To review, and if in agreement approve, the areas proposed for inclusion in the 2020/21 Internal Audit.

**Recommendation:** That the Executive Committee approves the work plan.

**Report by:** Ann Wyatt – Head of Finance

## 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 internal audit feeds into the annual review of corporate governance and 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).
3. A copy of the Internal Audit Strategic Plan for the period 2018/19–2022/23 is attached for review. This document sets out proposals for the areas to be addressed by internal audit in 2020/21, together with provisional arrangements for future years.

## Supporting documents

Appendix A Internal Audit Strategic Plan

SEPTEMBER 2020

**INTERNAL AUDIT STRATEGIC PLAN: 2018/19 – 2022/23**

Ref. No.	Activity	Annual Audit Opinion Ref.	Impact	Included in work programme				
				2018/19	2019/20	2020/21	2021/22	2022/23
<b>1.</b>	<b>JPAG Audit Topics</b>							
1.1	Previous Internal Audit Recommendations	C	High	✓	✓	✓	✓	✓
1.2	Proper Book-keeping	A	Medium	✓	✓	✓	✓	✓
1.3	Standing Orders, Financial Regs & Payments	B	High	✓	✓	✓	✓	✓
1.4	Risk Management	C	High	✓	✓	✓	✓	✓
1.5	Budgetary Control	D	Medium	✓	✓	✓	✓	✓
1.6	Income	E	Medium	✓	✓	✓	✓	✓
1.7	Petty Cash & Charge Cards	F	Low	✓	✓	✓	✓	✓
1.8	Payroll	G	Medium	✓	✓	✓	✓	✓
1.9	Assets	H	Medium	✓	✓	✓	✓	✓
1.10	Bank Reconciliation	I	Medium	✓	✓	✓	✓	✓
1.11	Year-end Procedures	J	Low	✓	✓	✓	✓	✓
<b>2.</b>	<b>Additional Audit Topics</b>							
2.1	Agency Activities	A-J	High	✓	✓	✓	-	-
2.2	Corporate Governance	B	High	✓	✓	✓	✓	✓
2.3	Information Technology	A	Medium	✓	-	✓	-	✓
2.4	Health and Safety	C	Low	-	✓	-	✓	-
2.5	Counter Fraud	C	Low	-	✓	-	✓	-
2.6	Cash Handling	C	Low	-	-	✓	-	-
2.7	Leader Programme	B	Low	-	-	-	-	-
2.8	Rural Skills	C	Low	✓	-	-	✓	✓
2.9	GDPR	C	Low	-	✓	-	-	-
2.10	Glorious Grasslands	C	Low	-	-	✓	-	-
2.11	Grants Payable	B	Medium	-	-	-	✓	-
<b>3.</b>	<b>Additional Audit Work</b>							
3.1	Review of Internal Audit Strategic Plan	C	-	✓	✓	✓	✓	✓
3.2	Internal Audit Reporting	C	-	✓	✓	✓	✓	✓
3.3	CCB Annual Return	C	-	✓	✓	✓	✓	✓