

## **PROPOSED INTERNAL AUDIT PROGRAMME 2018/19**

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Wards affected: All

### ***PROPOSED DECISION***

That:

- (i) The Internal Audit programme for 2018/19 as attached Appendix A is agreed; and that
- (ii) The audit programme be reviewed half yearly and reported as part of the Business Assurance Managers' half yearly report.

### **Corporate Implications**

The Council has a statutory responsibility under the Accounts and Audit (England) Regulations 2015, which states that a local authority must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control. The work of Internal Audit is an essential component of providing an assurance to Management and to those charged with governance, that sound systems internal control are present and are working effectively.

### **Executive Summary**

1. The annual internal audit programme is presented to the Audit Committee each year and is compiled after taking into consideration the following contributions:
  - a. Areas of interest from the Chief Executive, the Corporate Director, the Councils Section 151 Officer and the Heads of Service.
  - b. Areas of interest as determined by the Business Assurance Manager.
  - c. Areas of interest from members of the Audit Committee.
  - d. The Strategic Risk Register is used as this provides a useful reference point as regards risk and control.

The programme for 2018/9 makes provision to perform 8 Core financial reviews (65 days) and 13 Non-Core financial reviews (70 days) and further detail can be found in the attached appendix 1 Table - Parts A & B.

2. The Council's Internal Audit Service will continue to undertake the core financial audits necessary to provide Management with an assurance as regards the effectiveness of the internal control framework.
3. We will continue to use an external resource to provide internal audit services and deliver the audit programme for 2018/19. The Business Assurance Manager oversees the delivery of the audit programme and works closely with the external provider ensuring a timely and effective service is provided.
4. In addition to the role of overseeing the delivery of the Councils internal audit programme, the Business Assurance Manager has:
  - a. Direct management responsibility for the Corporate Investigations Team.
  - b. Involved in the quarterly reporting of the strategic risk register and the implementation of service based operational risk registers.
  - c. Involved in the Councils corporate governance arrangements through the compilation of the internal annual assurance statement process, the externally published Annual Governance Statement and the Councils' Local Code of Governance as well as oversight of the annual contract review framework.
5. The proposed 2018/19 audit programme has been compiled on the principle of business as usual and does not reflect the impact of the decision as regards Modernising Local Government (MLG). Therefore, any changes in Council service provision, following a decision on MLG will be reflected in a revised audit programme which will be presented for consideration by SMB and agreement by the Audit Committee.