

Request for Delegated Authority Approval (Emergency Powers – 2020 COVID-19 Pandemic)

Completed form should be emailed to the Chief Executive

Directorate:	People
Service:	Internal Audit and Corporate Fraud
Subject:	Proposed Internal Audit Plan 2020/21
Author:	Laura Miller
Date of Request:	26 March 2020
Background:	<p>Local authorities are required to have an internal audit service under paragraph 7 of The Local Authority Accounts (Scotland) Regulations 2014. The local authority <i>'must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing'</i>. Internal Audit works to the Public Sector Internal Audit Standards (PSIAS).</p> <p>PSIAS describes internal auditing as <i>'an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'</i>.</p> <p>The basis for the plan is the PSIAS requirement (PSIAS section 2000) to establish a risk-based plan to determine the priorities for internal audit, which should be consistent with the Council's objectives.</p> <p>The risk-based plan must take into account the requirement to produce an annual internal audit opinion (PSIAS section 2010). The Chief Internal Auditor forms an annual assurance opinion based on an annual programme of audit work as well as assurance obtained by other means. The annual assurance opinion is an important part of the Council's assurance and governance framework and is specifically referenced in the Council's Annual Governance Statement.</p>
Approval Sought For:	Approval of the annual internal audit plan for 2020/21.

Additional Information:	<p>Proposed internal audit plan for 2020/21 was due for approval at the Audit and Governance Panel of 25 March 2020.</p> <p>During the planning process, consultation took place with CLT as well as the Chair and Vice Chair of the Audit and Governance Panel.</p> <p>While under the current circumstances it is anticipated that a mid-year review will be required, approval of the internal audit plan at this time would enable the team to continue to plan and research 2020/21 assignments as far as possible while avoiding contact with critical services.</p>
Legal Implications:	None
Procurement Implications:	None
Financial Implications:	None

Chief Executive's Office use only:

Name(s) of Elected Member(s) consulted:	Douglas Campbell, Martin Dowey (Chair AGP), Peter Henderson
Elected Member Feedback:	Approved – Cllr Dowey and Lyons had received brief from Laura
Decision:	Approved