

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	ANNUAL INTERNAL AUDIT PLAN 2018-19		
DATE OF DECISION:	23rd APRIL 2018		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Elizabeth Goodwin	Tel: 023 8083 4616
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STATEMENT OF CONFIDENTIALITY			
N/A			
BRIEF SUMMARY			
<p>On an annual basis the Chief Internal Auditor is required to produce an Annual Plan that translates into a schedule of audit assignments. The plan defines the areas and potential scope inclusion and must provide a sufficient review of the Authority's functions in order to form an annual opinion on the effectiveness of the control framework. The plan must be proportionate to the risk exposure and appropriately aligned to the strategic objectives of the Council.</p> <p>With effect from 1st April 2017 the internal audit & counter fraud function has been delivered in collaboration with Portsmouth City Council (PCC) under the direction and control of the shared Chief Internal Auditor (the Chief Internal Auditor for PCC). The 2018-19 Annual Audit Plan reviewed quarterly and if required represented to this committee.</p>			
RECOMMENDATIONS:			
	(i)	That the Governance Committee approves the provisional Annual Internal Audit Plan for 2018-19 as attached.	
REASONS FOR REPORT RECOMMENDATIONS			
1.	In accordance with internal audit practices and protocol, the Governance Committee is required to approve, but not direct the annual audit plan for Internal Audit & Counter Fraud.		
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED			
2.	None		
DETAIL (Including consultation carried out)			
3.	The provisional Internal Audit Plan for 2018-19 has been discussed with individual members of the Council's Management Team.		
RESOURCE IMPLICATIONS			
<u>Capital/Revenue</u>			
4.	None		
<u>Property/Other</u>			
5.	None		

LEGAL IMPLICATIONS	
Statutory power to undertake proposals in the report:	
6.	The Accounts and Audit (England) Regulations 2015 state 'a relevant body must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the Public Sector Internal Auditing Standards.
Other Legal Implications:	
7.	None
RISK MANAGEMENT IMPLICATIONS	
8.	Failure to maintain an effective internal audit functions would result in a failure of the organisation meeting its statutory responsibilities in relation to the Annual Governance Statement and Annual Audit Opinion.
POLICY FRAMEWORK IMPLICATIONS	
9.	None
KEY DECISION?	Yes
WARDS/COMMUNITIES AFFECTED:	None
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Annual Internal Audit Plan 2018-19
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
Data Protection Impact Assessment	
Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
Other Background Documents	
Other Background documents available for inspection at: Internal Audit Office, Civic Centre, Municipal, 1st floor, Rm 219.	
Title of Background Paper(s):	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	Audit Universe