

Committee:	Governance, Audit and Performance Committee	Date:	Thursday, 27 September 2018
Title:	Internal Audit Strategy and Work Programme 2018/19		
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Summary

1. The Council has arrangements in place to ensure risks to the Council achieving its objectives are identified and managed. This report informs Members of the review and updating of the Internal Audit Strategy and Work Programme 2018/19.

Recommendations

2. That Members approve the revised Internal Audit Strategy and Work Programme 2018/19.

Financial Implications

3. None. There are no costs associated with the recommendations in this report

Background Papers

4. None.

Impact

- 5.

Communication/Consultation	The Internal Audit Work Programme 2018/19 and the Internal Audit Strategic Programme 2018/19 referred to in this report have been agreed with Corporate Management Team, Senior Management Team at its meetings in March and April 2018 and with The Governance, Audit and Performance Committee at its May 2018 meeting
Community Safety	none
Equalities	none

Health and Safety	none
Human Rights/Legal Implications	none
Sustainability	none
Ward-specific impacts	none
Workforce/Workplace	

Situation

6. The work of Uttlesford District Council's (UDC) Internal Audit is governed by the UK Public Sector Internal Audit Standards 2017 (PSIAS) which comprise of the definition of internal auditing, a Code of Ethics for internal auditors working in the public sector and the Standards themselves. The PSIAS are mandatory for all internal auditors working in the UK public sector.
7. The PSIAS require that there must be a risk-based internal audit plan that takes into account the requirement to produce an annual internal audit opinion and assurance framework. It must be incorporated in or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities.
8. The Internal Audit Strategy and Work Work Programme 2018/19 in the Appendix to this report details the production of the Internal Audit Strategic and Work Programmes for the current year.

Risk Analysis

9.

Risk	Likelihood	Impact	Mitigating actions
Adverse External comment if the Internal Audit Charter and Strategy do not comply with the PSIAS.	1 Internal Audit function is an integral part of the Council	2 Statutory requirement, adverse External Auditor Report	Annual review of Strategy

1 = Little or no risk or impact

2 = Some risk or impact – action may be necessary.

3 = Significant risk or impact – action required

4 = Near certainty of risk occurring, catastrophic effect or failure of project.

