

## Full Council

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<b>Date:</b>	<b>3 March 2020</b>
<b>Title:</b>	<b>Internal Audit Programme</b>
<b>Contact Officer:</b>	<b>Karen Slater, Office Administration Manager</b>

### Purpose of the Report

1. To approve the Annual Internal Audit Programme of Work 2020-25.

### Background

2. The Internal Auditor will be appointed at P & R Meeting on 14 April 2020 on a proposed five year contract with an agreed Programme of Work as attached. Based on previous audits and findings the new programme has been reduced to 21 hours instead of 28 hours. This is adequate for our requirements meaning we can keep 7 hours as a reserve to cover any findings that may require further investigation. Working on this basis will mean we can save £440 per year and only pay extra as and when the need arises.
3. Good corporate governance requires an annual review of the Programme to ensure it is appropriate to the needs of the Council.
4. All internal financial controls are embedded and past reports have not raised any areas of concern.

### Resource Appraisal

5. There is an annual budget allocation for 2020-21 of £1760 with a potential saving of £440 if 4<sup>th</sup> audit is not required.

### Risk Assessments

6. A qualified audit could result if there is no agreed Internal Audit Programme of Work.
7. Financial policies and procedures must be in place to ensure stringent internal financial control otherwise weak financial controls could lead to loss of money and fraud.

**Legal Powers:** Local Government Act 1972 s 111

### Recommendation that:

- i) The Annual Internal Audit Programme of Work for 2020-25 be approved.*

