

**ANNUAL INTERNAL AUDIT PLAN**

**REPORT PRESENTED BY: BUSINESS MANAGER FINANCIAL SERVICES**

**1.0 Purpose of Report**

- 1.1 The Internal Audit Plan (Appendix A) sets out the proposed work of Internal Audit for 2018/19.

**2.0 Introduction**

- 2.1 The Internal Audit plan has been developed to demonstrate how assurance can be given on:
- The critical systems of the Council
  - Due diligence activities
  - Strategic and emerging risks
  - Key transformation programmes and projects.
  - ICT Assurance.
- 2.2 Assurance Lincolnshire have developed a combined assurance model for the Council which is a record of assurances against your critical activities and risks. It provides an overview of assurance provided across the whole Council – not just those from Internal Audit – making it possible to identify where assurances are present, their source, and where there are potential assurance ‘gaps’.
- 2.3 The internal audit plan has been developed with reference to our draft combined assurance model as well as previous audit work, audit risk assessment, discussions with senior management, strategic and emerging risks.
- 2.4 Appendix A sets out in detail Assurance Lincolnshire’s approach and what we intend to review in 2018/19. Any slight changes to the plan during the year will be agreed with the Business Manager Financial Services and subsequently notified to the Audit and Accounts Committee.

**3.0 RECOMMENDATION**

**The Audit and Accounts Committee approve the Internal Audit plan.**

**Background Papers**

Nil.

For further information please contact Lucy Pledge on 01522 553692.

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