

14 March 2018

Audit Committee

Internal Audit Plan 2018-19

Report of: *Greg Rubins, Head of Internal Audit (BDO)*

Wards Affected: *All*

This report is: *Public*

1. Executive Summary

1.1 This report outlines the Internal Audit Operational Plan for 2018/19.

2. Recommendation

2.1 That the Committee approves the Internal Audit Operational Plan and Internal Charter for 2018/19 included in Appendix A.

3. Introduction and Background

3.1 BDO has been the appointed Internal Auditor for the Council since 1 April 2014.

4. Issue, Options and Analysis of Options

4.1 The Internal Audit Operational Plan sets out the proposed work to be undertaken in 2018/19 and is attached as Appendix A to this report.

4.2 The Internal Charter has not changed from the version that was presented to Audit Committee in July 2017, other than the addition of a BDO Officer.

5. Reasons for Recommendation

5.1 To approve the work programme for Internal Audit Operational Plan and Internal Audit Charter for 2018-19.

6. Consultation

6.1 Not applicable.

7. References to Corporate Plan

- 7.1 Good financial management, risk management and internal control underpin all priorities within the Corporate Plan.

8. Implications

Financial Implications

Name & Title: Jacqueline Van Mellaerts, Financial Services Manager (Deputy 151 officer)

Tel & Email: 01277 312 829

jacqueline.vanmellaerts@brentwood.gov.uk

- 8.1 Subject to a contract Extension, it is proposed that next years fees for BDO will be £89,925 + VAT for 275 days. Which is included in the Medium Term Financial Plan for 2018/19. This is a slight reduction in last years fees due to the decrease in required number of Audit days.

Legal Implications

- 8.2 [There are no direct legal implications arising from this report]

Legal Implications

Name & Title: Daniel Toohey, Monitoring Officer

Tel & Email: 01277 312 860 daniel.toohey@brentwood.gov.uk

9. Background Papers

- 9.1 Not applicable

10. Appendices to this report

- Appendix A – Internal Audit Operational Plan and Internal Audit Charter 2018/19

Report Author Contact Details:

Name: Greg Rubins, Head of Internal Audit (BDO)

Telephone: 02380 881892

E-mail: greg.rubins@bdo.co.uk

Name: Angela Mason-Bell, Internal Audit Manager (BDO)

Telephone: 07813 000 319

E-mail: angela.mason-bell@bdo.co.uk