



Powys County Council

Internal Audit Plan 2018/19

1st April 2018 to 31st March 2019

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Our audit activity is split between:

- **Corporate Priorities**
- **Healthy Organisation Principles**

Role of Internal Audit

The Internal Audit Service for Powys County Council is provided by the South West Audit Partnership (SWAP). SWAP has adopted and works to the Standards of the Institute of Internal Auditors and is also guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). The work of the Partnership is also guided by the 'Internal Audit Charter' that was approved on the 4th April 2017.

Internal Audit provides an independent and objective opinion on the Authority's governance, risk and control environment by evaluating its effectiveness. In order to achieve this, the audit activity is split across the review categories listed to the left. Internal Audit provides an independent and objective opinion on the Authority's risk, governance and control environment by evaluating its effectiveness.

Background

It is recommended by the Public Sector Internal Audit Standards that organisations nominate a 'Board' to oversee (monitor and scrutinise) the work of Internal Audit. As such, in addition to senior management oversight, this Council has determined that, the Audit Committee and its Working Groups will undertake this function.

It should be noted that audit titles and plan days are only indicative for planning our resources. Where efficiencies can be identified these will be implemented. At the start of each audit an initial meeting is held to agree the terms of reference for the audit which includes the objective and scope for the review. Any changes to individual plan items, in terms of days, are managed within the annual payment made by the Council. The plan is produced with a view to providing assurance to both Officers and Members that current and imminent risks faced by the Authority are adequately controlled and managed. The plan will have to remain flexible as new and emerging risks are identified. Any changes to the agreed plan will only be made through a formal process involving the Head of Finance (Section 151 Officer).

The Annual Plan

Audit Plan and approach to Planning

As part of our 2018/19 planning process, we have sought to align a significant proportion of our plan with the Council's Corporate Plans to support the commitment to prioritising the seven national goals contained in the Well-being of Future Generations Act (Wales) 2015.

The corporate priorities for the Council are:

- Services Deliver for Less
- Supporting People in the Community
- Developing the Economy
- Improving Learner outcomes for all

Alongside audit work specifically designed to support the delivery of these outcomes, we have also developed our audit plan to provide assurance that the council operates as a 'Healthy Organisation'. The eight key areas are:

- Corporate Governance
- Financial Management
- Risk Management
- Performance Management
- Commissioning and Procurement
- Information Management
- Programme & Project Management
- People and Asset Management

Internal Audit Plan – 2018/19

It follows that if an organisation can demonstrate that it operates in accordance with the sound principles of a 'Healthy Organisation' it is well placed to deliver sound services which contribute to the organisations stated Outcomes.

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The Annual Plan - Continued

The Annual Plan and Approach - Continued

The audit reviews included within the plan relate to those areas highlighted as key corporate risks, reviews specifically requested by Senior Management, or areas that SWAP has identified as potential emerging risks for the Authority.

Ultimately the work undertaken by the Internal Audit Service is to enable it to provide an independent opinion on the governance, risk and control framework of the Council.

The schedule provided in Appendix A details the Internal Audit Plan for 2018/19.