

## INTERNAL AUDIT STRATEGY FOR 2019/20

### Report of the County Treasurer

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

**Recommendation:** that the Committee agrees the Internal Audit Strategy for the year 2019/20.

1. One of the requirements of the Public Sector Internal Audit Standards (PSIAS) is that the Chief Internal Auditor (for Devon County Council this is Head of Devon Audit Partnership) produces an Audit Strategy each year, which:
  - is a high-level statement of how the internal audit service will be delivered and developed in accordance with the Charter and how it links to the organisational objectives and priorities;
  - will communicate the contribution that Internal Audit makes to the organisation and should include:
    - internal audit objectives and outcomes;
    - how the Head of Devon Audit Partnership will form and evidence his opinion on the governance, risk and control framework to support the Annual Governance Statement;
    - how Internal Audit's work will identify and address significant local and national issues and risks;
    - how the service will be provided, and
    - the resources and skills required to deliver the Strategy.
    - should be approved, but not directed, by the Audit Committee.
2. This Strategy (available as a separate paper) addresses these requirements. The Strategy complies with the mandatory requirements of the Public Sector Internal Audit Standards.
3. Delivery of the Internal Audit Service will be by the Devon Audit Partnership, a shared services arrangement between Devon County Council, Plymouth City, Mid-Devon, Torbay and Torridge Councils in accordance with the agreed internal audit plan.

Mary Davis

Electoral Divisions: All

Local Government Act 1972

List of Background Papers

Contact for Enquiries:

Robert Hutchins Tel No: (01392) 385843      Dart Suite, Larkbeare House, Topsham Rd, Exeter.

Background Paper: None