

Governance, Risk and Best Value Committee

10.00am, Tuesday, 7 July 2020

Changing the Internal Audit Annual Plan

Executive/routine
Wards
Council Commitments

1. Recommendations

1.1 To note the process for changing the Internal Audit Annual Plan.

Andrew Kerr

Chief Executive

Contact: Gavin King, Democracy, Governance and Resilience Senior Manager

E-mail: gavin.king@edinburgh.gov.uk | Tel: 0131 529 4239

Report

Changing the Internal Audit Annual Plan

2. Executive Summary

- 2.1 This report outlines the process for changing the Internal Audit Annual Plan.

3. Background

- 3.1 In August 2018 the process for approving changes to the Internal Audit Annual Plan were approved.
- 3.2 The Committee on 18 February 2020 had requested that the process for approval of urgent and routine changes to the Internal Audit annual plan be reported to the next committee for clarification.

4. Main report

- 4.1 To ensure that the independence of Internal Audit is effectively managed changes to the Internal Audit annual plan are first considered by the Corporate Leadership Team before being submitted for consideration and agreement by the Governance, Risk and Best Value Committee.
- 4.2 If urgent changes to the annual plan are necessary, then the urgency provisions contained under the Committee Terms of Reference and Delegated Functions Paragraph A4.1 would be applied. This would result in the Chief Executive or relevant executive director taking the decision in consultation with the Convener of Governance, Risk and Best Value Committee and the Chief Internal Auditor. The decision would then be reported to the next Governance, Risk and Best Value Committee for information.

5. Next Steps

- 5.1 Not applicable.

6. Financial impact

6.1 There is no financial impact as a result of this report.

7. Stakeholder/Community Impact

7.1 Not applicable.

8. Background reading/external references

8.1 Governance, Risk and Best Value Committee 18 February 2020 – [Internal Audit: Proposed Changes to the 2019/20 Internal Audit Annual Plan](#)

8.2 Governance, Risk and Best Value Committee 28 August 2018 – [Internal Audit: Proposed Process for Approving Changes to the Internal Audit Plan](#)

9. Appendices

None.