

## Audit Committee Meeting

Date of Meeting	Tuesday 8 October 2019
Paper Title	Internal Audit – Audit Plan 2019-20
Agenda Item	7(b)
Paper Number	AC1-D
Responsible Officer	Jim Godfrey, Finance and Resources Director
Status	Disclosable
Action	For approval

### 1. Report Purpose

1.1. Consider the draft Internal Audit Plan for 2019-20.

### 2. Recommendations

2.1. The Committee is invited to:

- **consider** the draft Internal Audit Plan 2019-20; and
- subject to any amendments, **agree** the Internal Audit Plan 2019-20.

### 3. Report

3.1. The draft internal audit plan 2019-20 is attached for the Committee's consideration. The draft plan has been informed by discussions with the GCRB Executive and assumes an input of 15 audit days.

### 4. Risk Analysis

4.1. The internal audit plan has been informed by GCRB's risk register.

### 5. Equalities Implications

5.1. There are no equalities implications arising from this report.

### 6. Legal Implications

6.1. There are no specific legal implications arising from this report.

### 7. Resource Implications

7.1. The provision of internal audit is a necessary component of an organisation's overall governance arrangement with regard to both financial and other matters.

**9. Strategic Plan Implications**

- 9.1.** Through the Regional Outcome Agreement and associated requirements, GCRB has to have effective governance arrangements, of which internal audit is a key component.