

Record of Officer Decision

Internal Audit Plan 2020-21

Decision Taker and Date Decision Taken:

Chief Finance Officer on 25 March 2020

Summary of Matter or Issue Requiring Decision:

The Internal Audit Plan represents the proposed internal audit activity for the year and an outline scope of coverage. At the start of each audit the scope is discussed and agreed with management with the view to providing management, the Chief Finance Officer (Section 151) and members with assurance on the control framework to manage the risks identified. The plan will remain flexible and any changes will be agreed formally with management and reported to the Audit Committee.

Decision Taken:

That after careful consideration and review the Internal Audit Plan 2020-21 be approved.

Summary of Reason(s) for Decision Taken:

The Chief Audit Executive (Head of Devon Audit Partnership) is responsible for developing a risk-based plan which takes into account the organisation's risk management framework, including using risk appetite levels set by management for the different activities or parts of the organisation and ensures the aims and objectives of the Internal Audit Charter are upheld.

Summary of Alternatives or Options considered and rejected and Background Papers:

No alternative options were considered.

Details of any conflict of interest and dispensation granted to the Officer taking the decision or by any Member of the Council in delegating responsibility for any specific express delegation:

None.

Implementation:

This decision will be implemented immediately.

A copy of this decision and any supporting documentation considered by the Officer taking this decision may also be available for inspection by the public at the Council's offices or posted upon payment of any copying and postage charges. Any member of the public wishing to take up either of these options is asked to please ring (01803) 207087 or email governance.support@torbay.gov.uk

Signed: _____ Date: _____
(enter officer's title)

