

# Internal Audit Operational Plan

## CROSS CUTTING ISSUES

### 1 LEGAL

#### Legal

Internal Audit is a statutory requirement in accordance with the Accounts and Audit Regulations 2015. Internal Audit review a number of operational areas which are subject to legal consideration.

#### Human Rights Act

No specific issues

### 2 VALUE FOR MONEY AND USE OF RESOURCES

#### Finance and other resources, including ICT

Internal Audit reviews key financial systems and aspects of ICT.

#### Staffing

It is considered that this level of resources for Internal Audit is a 'de minimus' level and any reduction would place the Councils statutory duty to provide an effective internal audit in doubt.

#### Value for Money

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisations operations.

#### Risk Management

Internal Audit helps an organisation accomplish its objectives by bringing a systematic .disciplined approach to evaluate the effectiveness of risk management, control and governance.

### 3 COMMUNITY

Safer & Stronger Communities : No relevant issues.

Section 17, Crime and Disorder Act 1998: No relevant issues

Environment / Sustainability : No relevant issues

Equalities: No relevant issues

#### Health and Wellbeing

No relevant issues