

Audit Scopes for 2019/20 internal audit work at the LWARB

Review: 1.5 days	Follow up of recommendations made in 2018/19
Scope of Review	
<p>The review will be the follow up on the recommendations made in the following 2018/19 internal audits:</p> <ul style="list-style-type: none"> • Risk Management (2 priority 3 recommendations) • Scheme of Delegation (7 priority 3 recommendations) • IT Security (5 priority 3 recommendations) • Key Financial Controls (1 Priority 2 and 4 priority 3 recommendations to be followed up as part of the 2019/20 audit of Key Financial Controls) 	

Review: 6 days	Key Financial Controls
Scope of Review	
<p>The review will consider, on a test basis that the key financial controls which provide assurance are operating for a number of the financial systems (general ledger, cash, banking & treasury management, income & debtors, payments, payroll, and security of assets). In addition, the recommendations arising from the 2018/19 internal audit will be followed up.</p> <p>The review will include consideration of the adequacy, robustness or compliance by staff with the approved procedures.</p>	

Review: 1.5 days	Risk Workshop for Board Members and Senior Staff
Scope of Workshop	
<p>To present to the Baird Members and Senior Staff on Risk Management and in particular Risk Appetite.</p> <p>To facilitate a risk workshop which dovetails with the LWARB current Business Plan to assist with risk identification and cause and effect.</p> <p>Details to be confirmed with LWARB (Adam Leibowitz) particularly the risk presentation to make sure this reflects the requirements of the Board</p>	