

Agenda Item	7.b
Report No	PEN/08/17

HIGHLAND COUNCIL

Committee: Pensions Committee and Pensions Board

Date: 31st August 2017

Report Title: **Internal Audit Annual Plan 2017/18**

Report By: Corporate Audit Manager

1. Purpose/Executive Summary

1.1 Details are provided of the audits contained in the 2017/18 Internal Audit Plan.

2. Recommendations

2.1 The Committee/ Board is asked to approve the 2017/18 Plan.

3. Annual Plan 2017/18

3.1 A three year plan is in place for the Pension Fund which ensures that the main activities, which comprise of Pension Fund Investments, Contributions and Payments, are reviewed once every three years. The following work is being undertaken as part of the Pension Fund's 2017/18 Audit Plan:

- (i) Review of Pension Fund Payments;
- (ii) Review of the systems of internal control which is necessary to inform the Fund's Annual Governance Statement and the Internal Audit Annual Report 2016/17 which has been considered in the previous agenda item.

4. Implications

4.1 There are no Resource, Legal, Community (Equality, Poverty and Rural), Climate Change/Carbon Clever, Risk or Gaelic implications.

Designation: Corporate Audit Manager

Date: 21st August 2017

Author: Donna Sutherland

Background Papers: