

Agenda Item	4b
Report No	PC/6/19

## HIGHLAND COUNCIL

**Committee:** Pensions Committee and Pensions Board

**Date:** 8<sup>th</sup> August 2019

**Report Title:** **Highland Council Pension Fund Internal Audit Annual Plan 2019/20**

**Report By:** Corporate Audit Manager

### 1. **Purpose/Executive Summary**

1.1 Details are provided of the audits contained in the 2019/20 Internal Audit Plan.

### 2. **Implications**

2.1 There are no Resource, Legal, Community (Equality, Poverty and Rural), Climate Change/ Carbon Clever, Risk or Gaelic implications arising from this report.

### 3. **Recommendations**

3.1 The Committee/ Board is asked to approve the 2019/20 Plan.

#### **4. Annual Plan 2019/20**

4.1 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 2019/20 Audit Plan:

- (i) Review of Pension Fund Contributions;
- (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 2018/19 which has been considered in the previous agenda item.

Designation: Corporate Audit Manager

Date: 16<sup>th</sup> July 2019

Author: Donna Sutherland

Background Papers: