

**AGENDA ITEM 4.b**  
**REPORT NO. PC/08/18**

**HIGHLAND COUNCIL**

**Committee:** Pensions Committee and Pensions Board

**Date:** 9<sup>th</sup> August 2018

**Report Title:** **Highland Council Pension Fund Internal Audit Annual Plan 2018/19**

**Report By:** Corporate Audit Manager

**1. Purpose/Executive Summary**

1.1 Details are provided of the audits contained in the 2018/19 Internal Audit Plan.

**2. Recommendations**

2.1 The Committee/ Board is asked to approve the 2018/19 Plan.

### **3. Annual Plan 2018/19**

- 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 2018/19 Audit Plan:
- (i) Review of Pension Fund Investments;
  - (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 2017/18 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: 30<sup>th</sup> July 2018

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Background Papers: