

MEETING:	AUDIT AND GOVERNANCE COMMITTEE
MEETING DATE:	23 MARCH 2016
TITLE OF REPORT:	INTERNAL AUDIT PLAN 2016-17
REPORT BY:	INTERNAL AUDIT – SOUTH WEST AUDIT PARTNERSHIP

Classification

Open

Wards Affected

County-wide

Key Decision

This is not an executive decision.

Purpose

To seek the Committee's approval of the Internal Audit plan for the period 1 April 2016 to 31 March 2017.

Recommendation

That subject to any comments the Internal Audit Plan 2015-16 be approved.

Alternative Options

- 1 There are no alternative options as this plan is a requirement of the Public Sector Internal Audit Standards (PSIAS).

Reasons for Recommendations

- 2 To ensure the Council complies with recommended best practice as set out in the Public Sector Internal Audit Standards (PSIAS).

Key Considerations

- 3 The Internal Audit Plan report is set out in Appendix A.
- 4 The Internal Audit Plan 2016-17 is set out in Appendix B.
- 5 The plan sets out the work required for Internal Audit to give an opinion on the adequacy and effectiveness of the Council's risk management, governance and internal control arrangements.

Community Impact

- 6 This report does not impact on this area.

Equality and Human Rights

- 7 The report does not impact on this area.

Financial Implications

- 8 There are no financial implications.

Legal Implications

- 9 There are no legal implications.

Risk Management

- 10 There is the risk that the Annual Internal Audit Plan does not take into account the key issues and risks facing the Council and does not provide adequate coverage of the Council's key systems for the Head of Internal Audit to form an opinion on the Council's control environment. The process by which the plan has been compiled mitigates this risk.
- 11 There is also a risk that there may be insufficient resources available to deliver the planned programme of audit work. To mitigate this, the plan has been based on an assessment of the resources available from the South West Audit Partnership. Regular meetings will be held between the SWAP Internal Audit Manager and the Chief Financial Officer which allows regular monitoring of resource availability. :

Consultees

- 12 Meetings have been held with the Directors, Chief Financial Officer and other key officers to develop the Internal Audit Plan.

Appendices

Appendix A – Internal Audit Plan Report 2016-17

Appendix B – Internal Audit Plan 2016-17

Background Papers

- None identified.