



REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE
DATE:	10 APRIL 2014
REPORT OF THE:	CORPORATE DIRECTOR (s151) PAUL CRESSWELL
TITLE OF REPORT:	INTERNAL AUDIT PLAN 2014/15
WARDS AFFECTED:	ALL

EXECUTIVE SUMMARY

1.0 PURPOSE OF REPORT

- 1.1 The purpose of this report is to present to Members the Internal Audit Plan for 2014/15.

2.0 RECOMMENDATION

- 2.1 It is recommended that members endorse the 2014/15 Internal Audit Plan.

3.0 REASON FOR RECOMMENDATION

- 3.1 The Overview and Scrutiny Committee has responsibility for overseeing the work of internal audit, and agreeing the plan of work to be undertaken on its behalf by the Council's Internal Auditors in line with good practice as set out in the Accounts and Audit Regulations 2011 and the Public Sector Internal Audit Standards.

4.0 REPORT DETAILS

- 4.1 For the first time, the plan is explicitly aligned to the Council's Corporate Risk Register. This accords with commonly accepted good practice and will enable members of the audit committee and the management team to satisfy themselves that internal audit activity is focused on the main risks to the Council. Veritau also uses its own risk based assessment in developing the audit plan. The audit plan is a working document and changes are made throughout the year to reflect changes in risk and any issues that arise.
- 4.2 The content of the audit plan has been subject to consultation with senior officers and is submitted for formal approval by the Committee who monitor progress against the plan. Changes to the plan are agreed through the Council's client management arrangements and are notified to the Committee. Proposed audit work is also discussed with the Council's external auditors to ensure there is no duplication of effort. The plan is agreed by the Corporate Director (s151) who has responsibility for ensuring an adequate and effective system of internal control.

4.3 The plan is based on a total commitment of 225 days for 2014/15 and is attached at Annex A.

5.0 IMPLICATIONS

5.1 The following implications have been identified:

a) Financial
None

b) Legal
None

c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)
None

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Background Papers:

Public Sector Internal Audit Standards

CIPFA Local Government Application Note (for the United Kingdom Public Sector Internal Audit Standards)

Background Papers Available for Inspection at:

Ryedale House