



REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE
DATE:	21 APRIL 2016
REPORT OF THE:	FINANCE MANAGER (s151) PETER JOHNSON
TITLE OF REPORT:	INTERNAL AUDIT PLAN 2016/17
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 2016/17.

2.0 RECOMMENDATION

- 2.1 It is recommended that the internal audit plan for 2016/17 be approved.

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 Public Sector Internal Audit Standards (PSIAS).

4.0 REPORT DETAILS

- 4.1 The work of internal audit is governed by the Public Sector Internal Audit Standards. In accordance with those standards and the council's audit charter, internal audit is required to prepare an audit plan on at least an annual basis. This report includes the internal audit plan for 2016/17.
- 4.2 The internal audit plan has been prepared on the basis of a risk assessment. This is intended to ensure limited audit resources are prioritised towards those systems which are considered to be the most risky and/or which contribute the most to the achievement of the council's priorities and objectives.
- 4.3 The content of the audit plan has been subject to consultation with senior officers and is submitted for formal approval by the Committee. Any changes to the plan required during the year will be discussed and agreed through the council's client management arrangements and will be notified to the Committee.

4.4 The plan includes 225 days for 2016/17.

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)

Appendices: Internal Audit Plan 2016/17