



REPORT TO:	OVERVIEW AND SCRUTINY COMMITTEE
DATE:	20 APRIL 2017
REPORT OF THE:	RESOURCES AND ENABLING SERVICES LEAD (s151) PETER JOHNSON
TITLE OF REPORT:	INTERNAL AUDIT PLAN 2017/18
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 2017/18.

2.0 RECOMMENDATION

- 2.1 It is recommended that the internal audit plan for 2017/18 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 2017/18.
- 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 345 days for 2017/18. This includes 225 days for internal audit work, which is the same as the 2016/17 plan, 105 days for fraud work and 15 days for information governance support.

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

Peter Johnson
Finance Manager (s151)

Author: Rebecca Wadsworth Audit Manager.
Veritau Limited
Telephone No: 01609 536213
E-Mail Address: rebecca.wadsworth@veritau.co.uk

Background Papers:

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

Appendices:

Appendix A - Internal Audit Plan 2017/18