

Report to:	Finance and Audit Committee
Relevant Officer:	Tracy Greenhalgh – Chief Internal Auditor
Date of Meeting	5 th March 2015

INTERNAL AUDIT PLAN 2015/2016

1.0 Purpose of the report:

1.1 The Committee to consider the Internal Audit Annual Plan for 2015/2016.

2.0 Recommendation(s):

2.1 To approve the Internal Audit Plan for 2015/2016 including the Anti-Fraud and Corruption Strategy and the Internal Audit Charter.

3.0 Reasons for recommendation(s):

3.1 For Members information and approval.

3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.2b Is the recommendation in accordance with the Council's approved budget? Yes

3.3 Other alternative options to be considered.

None, as the Committee is required to consider and approve the Internal Audit Plan.

4.0 Council Priority:

4.1 The relevant Council Priority is 'Deliver quality services through a professional, well-rewarded and motivated workforce'.

5.0 Background Information

5.1 Best practice, including the CIPFA Guidance on Audit Committees, recommends that the Finance and Audit Committee considers and approves an annual summary of proposed internal audit activity. The annual audit plan meets this requirement and is tabled before the Committee in advance of the year to which it applies.

- 5.2 The CIPFA Guidance on Audit Committees also recommends that the Committee monitors the Council's anti-fraud arrangements. As part of this, the anti-fraud and corruption strategy is appended to the audit plan for Finance and Audit Committee's review and approval. As in other recent years the audit plan also includes details of planned proactive anti-fraud and corruption work, in line with changes in best practice.

Does the information submitted include any exempt information?

No

List of Appendices:

Appendix 5(a) – Internal Audit Plan 2015/2016

6.0 Legal considerations:

- 6.1 All work undertaken by Risk Services is in line with relevant legislation. This is particularly important when undertaking fraud investigations where a number of regulations need to be adhered to.

7.0 Human Resources considerations:

- 7.1 None

8.0 Equalities considerations:

- 8.1 None

9.0 Financial considerations:

- 9.1 All work will be delivered within the budget set for Risk Services.

10.0 Risk management considerations:

- 10.1 The primary role of Risk Services is to provide assurance that the Council is effectively managing its risks and provide support to all services in relation to risk and control. High risks which have been identified are included in the annual plan.

11.0 Ethical considerations:

- 11.1 None

12.0 Internal/ External Consultation undertaken:

- 12.1 Meetings were held with all Departmental Management Teams throughout January to understand priority risk areas. The Internal Audit Plan was then taken to the

Corporate Leadership Team on the 9th February 2015 for approval.

13.0 Background papers:

13.1 None