

## **Audit and Governance Committee**

Meeting to be held on 30 June 2014

Electoral Division affected: All
-------------------------------------

### **Provisional Internal Audit Plan for 2014/15**

(Appendix A refers)

Contact for further information:

Ruth Lowry, (01772) 534898

#### **Executive Summary**

This paper explains the approach to establishing the plan of work to be undertaken by the county council's internal audit service for the coming financial year. The total planned resource for the service to the county council is approximately **2,450 audit days**.

Appendix 'A' sets out the audit planning process in more detail.

#### **Recommendation**

The committee is requested to consider the provisional audit plan for 2014/15, noting that it is still subject to further discussion with the Management Team.

#### **Background and advice**

The responsibility for implementing, maintaining and reviewing the system of internal control rests with the council, but the process by which the effectiveness of its system of internal control is reviewed and the governance statement is made includes obtaining assurances on the effectiveness of key controls. In practice, these assurances will be substantially drawn from the work of internal audit.

The audit plan is therefore focussed on providing these assurances to the Chief Executive and Leader of the council who are jointly required to sign the annual governance statement.

#### **Consultations**

As part of the audit planning process the internal audit team has:

- Considered the county council's corporate and individual directorate/ service plans and budget reports;
- Met the senior management teams of the county council's directorates to discuss their risks and related controls; and
- Made its own assessment of the risks facing the county council.

The provisional internal audit annual plan has not yet, however, been discussed by the Management Team.

**Implications**

Not applicable.

**Risk management**

This report supports the Audit and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

**Local Government (Access to Information) Act 1985****List of Background Papers**

Paper	Date	Contact
-------	------	---------

Not applicable.

**Reason for inclusion in Part II, if appropriate:** Not applicable.