

Audit and Governance Committee
Meeting to be held on 25 March 2013

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

Internal Audit Plan for 2013/14
(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 is approximately **2,800 audit days**.

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

Recommendation

The committee is requested to consider and approve the audit plan for 2013/14.

Background and advice

The council is required by The Accounts and Audit (England) Regulations 2011 ('the regulations') to conduct a review at least once in a year of the effectiveness of its system of internal control and to approve an annual governance statement, prepared in accordance with proper practices in relation to internal control.

The regulations also require the findings of this review to be considered by a committee of the council or else by the council as a whole, and the Audit and Governance Committee fulfils this role.

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.

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.