

Report to: **Audit, Best Value and Community Services Scrutiny Committee**

Date: **17 July 2015**

By: **Chief Operating Officer**

Title of report: **Internal Audit Strategy 2015/16 and Annual Plan**

Purpose of report: **To present the Council's Internal Audit Strategy 2015/16 and Annual Plan**

RECOMMENDATIONS

Members are recommended to review and endorse the Council's Internal Audit Strategy 2015/16 and Annual Plan.

1. Background

1.1 The Council's Internal Audit Strategy 2015/16 and Annual Plan (Annexe A) sets out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015. The Strategy proposes an approach based on focussing audit resources in those areas where the highest risk to the achievement of the Council's objectives lies. These areas have been identified and prioritised based on the Council's own risk assessment processes (including strategic and departmental risk registers) and following extensive consultation with officers, Members and other stakeholders.

1.2 A workshop was also held with members of the Audit, Best Value and Community Services Scrutiny Committee on 17 March 2015 and comments made have been fed into the planning process.

2. Supporting Information

2.1 As with the previous year, we have sought to focus our audit and assurance activity on supporting the delivery of the Council's four overarching priority outcomes, namely:

- Driving economic growth;
- Keeping vulnerable people safe;
- Helping people help themselves; and
- Making best use of resources.

2.2 The Strategy and Plan will be delivered in line with proper internal audit practices as set out within Public Sector Internal Audit Standards (PSIAS).

2.3 The Internal Audit Charter sets out the scope and responsibility of internal audit, an updated version of which was approved by the Audit and Best Value Scrutiny Committee in June 2014. This has been appended to the Strategy and Plan for information.

3. Conclusions and Reasons for Recommendation

3.1 The Audit, Best Value and Community Services Scrutiny Committee is recommended to review and endorse the Internal Audit Strategy and Plan prior to its submission to Cabinet in September 2015.

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Chief Operating Officer

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Local Member(s): All

BACKGROUND DOCUMENTS: Internal Audit Strategy and Annual Audit Plan 2015/16