

AUDIT COMMITTEE
19 MARCH 2015
INTERNAL AUDIT
2015/16 INTERNAL AUDIT ANNUAL PLAN

Report from: Internal Audit

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Summary

The proposed 2015/16 Internal Audit Plan is presented for Member consideration and approval.

1. Budget and Policy Framework

1.1 Decisions regarding accounts and audit issues fall within the remit of this committee.

2. Background

2.1 Every year Internal Audit devise a proposed Internal Audit work plan for the financial year, which is presented to Audit Committee for approval. The Committee then receive outturn reports against the agreed programme at each meeting.

3. Advice and analysis

3.1 The detail as to how the proposed work programme has been determined is outlined in **Annex A**, which is the 2015/16 Internal Audit Plan Approach, based on the anticipated resourcing levels. The structure and resourcing of Internal Audit is currently subject to consultation. The formal consultation has not yet concluded, but Annex A sets out the anticipated changes. A verbal update will be provided at the meeting.

3.2 The proposed plan for 2015/16 with outline scope of each audit is set out at **Annex B** and the document also shows how the audit work fits alongside the on-going Fraud Resilience work. The review and allocation of available resources is recorded at **Annex C**.

3.3 The planning process involves reviewing audit assurance provided over the previous two years, mapped to both the key corporate systems, shown at **Annex D**, and the risk register, shown at **ANNEX E**.

4. Risk Management

4.1 There are no risk management implications arising directly from this report. However, failure to deliver the internal audit programme could result in increased external audit fees and adverse comment from the external auditors.

5. Financial and legal implications

5.1 There are no financial or legal implications arising directly from this report.

6. Recommendations

6.1 Members are asked to approve the 2015/16 internal audit programme.

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Background papers

None.