

AUDIT & RISK COMMITTEE

7 April 2015

INTERNAL AUDIT PLAN 2015/16

Report of the Head of Welland Internal Audit Consortium

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1. PURPOSE OF THE REPORT

- 1.1 To present the draft Internal Audit Plan for 2015/16 for Members' review, refinement and formal approval.

2. RECOMMENDATIONS

- 2.1 That Members review and approve the Internal Audit Plan for 2015/16.
- 2.2 That Members give authority to the Assistant Director – Finance to make changes to the audit plan in consultation with the Chair of the Audit and Risk Committee and to report any changes at the next available Committee.

3. KEY ISSUES

- 3.1 The Welland Internal Audit Consortium provides the Internal Audit service for Rutland County Council and is commissioned to provide 370 days to deliver the Annual Audit Plan.
- 3.2 The Public Sector Internal Audit Standards require the annual Audit Plan to be reviewed and approved by the 'Audit Committee'. The Audit Plan should be developed based upon key risks identified through consultation with Senior Management and members of the committee.

3.3 At the last Audit and Risk Committee meeting, Members reviewed an initial list of potential topics which were generally supported in particular the audit of the Better Care Fund. These assignments have been built into the audit plan with the exception of:

- New expenses policy – placed on a ‘reserve’ list based on a risk assessment should other items be deferred;
- PeopleFirst review – other assurance mechanisms are in place over implementation progress; and
- Supplier account maintenance – included in fraud risk review.

3.4 Appendix A to this report provides further detail on the development of the 2015/16 Audit Plan and a copy of the draft Internal Audit Plan.

4. RISK MANAGEMENT

RISK	IMPACT	COMMENTS
Time	Low	The report does not prompt or require any time-bound response.
Viability	Low	There are no resourcing issues arising directly from this report.
Finance	Low	There are no financial issues arising directly from this report. The audit plan is based upon the number of days commissioned from the Council on an annual basis.
Profile	Medium	The report demonstrates that the Consortium and the Committee operates in conformance with the Standards.
Equality and Diversity	Low	EIA screening indicates no issues arising therefore full Impact Assessment has not been carried out.

Background Papers
None

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