

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 13 MARCH 2013**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **INTERNAL AUDIT STRATEGIC AND OPERATIONAL
PLAN**

1.00 PURPOSE OF REPORT

1.01 To present the proposed Internal Audit plan for the three year period 2013/14 to 2015/16, for Members consideration.

2.00 BACKGROUND

2.01 Each year Internal Audit prepare a three year rolling audit plan, with the first year completed in more detail. The plan is designed to meet the professional standards required of us in order to review and evaluate the risk management, control and governance arrangements within the Authority.

2.02 There has been continuing progress within the Authority in developing the Strategic Assessment of Risks and Challenges. The Internal Audit plan which is attached is largely based on these strategic risks and challenges, along with operational risks.

2.03 The final plan was produced after consultation with Directorate management teams, the Chief Executive and Corporate Management Team. WAO have also been contacted. It includes work which is expected to be completed to satisfy regulators and also work arising from the consultation or from our involvement in development projects.

2.04 The updated department structure is now in place. However, the department is currently under strength by 1 FTE. The plan has been formulated to take that into account.

3.00 CONSIDERATIONS

3.01 Does the strategy for Internal Audit as set out in Appendix A cover the Authority's key risks as they are recognised by the Audit Committee?

- 3.02 Does the audit strategy include all those areas that the Audit Committee would expect to be subject to internal audit coverage, in terms of our professional responsibilities as well as covering areas of concern flagged by management?
- 3.03 Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?
- 3.04 Does the plan for the coming year reflect the areas that the Audit Committee believe should be covered as a priority?

4.00 RECOMMENDATIONS

- 4.01 The Committee is requested to consider the report and to make comments on its content.
- 4.02 The Committee is recommended to approve the report.

5.00 FINANCIAL IMPLICATIONS

- 5.01 None as a result of this report.

6.00 ANTI POVERTY IMPACT

- 6.01 None as a result of this report.

7.00 ENVIRONMENTAL IMPACT

- 7.01 None as a result of this report.

8.00 EQUALITIES IMPACT

- 8.01 None as a result of this report.

9.00 PERSONNEL IMPLICATIONS

- 9.01 The plan assumes the department will continue to run with the current level of staff.

10.00 CONSULTATION REQUIRED

- 10.01 Directorate management teams, Corporate Services management teams, WAO.

11.00 CONSULTATION UNDERTAKEN

- 11.01 Directorate management teams, Corporate Services management teams, WAO.

12.00 APPENDICES

12.01 Appendix 1 - Strategy for Internal Audit 2013/14 to 2015/16

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

Contact Officer: David Webster
Telephone: 01352 702248
Email: david.webster@flintshire.gov.uk