

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 26 MARCH 2014**

REPORT BY: **HEAD OF FINANCE**

SUBJECT: **INTERNAL AUDIT STRATEGIC PLAN**

1.00 PURPOSE OF REPORT

1.01 To present the proposed Internal Audit plan for the three year period 2014/15 to 2016/17, 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 an improvement in risk management within the Authority in the last year, with the development of the Improvement Plan, in which strategic risks are aligned to objectives. The Internal Audit plan which is attached is largely based on these objectives and risks, along with operational risks identified from Service Plans and discussions with management.

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 systems audits and advisory work arising from our involvement in development projects.

2.04 The plan for 2014/15 has been formulated for the current level of resource. However one member of the team will be leaving at the end of March. Recruitment of a replacement has been sanctioned, but there have been difficulties in finding staff in the past. Even if successful, there will be a time when the department is under strength. The annual plan therefore identifies projects that may not be completed within the year if there is a shortfall of resources.

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 be able to recruit to maintain 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 2014/15 to 2016/17.

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS

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