

## **FLINTSHIRE COUNTY COUNCIL**

**REPORT TO:**           **AUDIT COMMITTEE**

**DATE:**               **WEDNESDAY, 18 MARCH 2015**

**REPORT BY:**       **INTERNAL AUDIT MANAGER**

**SUBJECT:**           **INTERNAL AUDIT STRATEGIC PLAN**

### **1.00 PURPOSE OF REPORT**

1.01 To present the proposed Internal Audit plan for the three year period 2015/16 to 2017/18, 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 The Council's Improvement Plan gives strategic risks, which are aligned to the Council's objectives. The Internal Audit plan which is attached is largely based on these objectives and risks, along with operational risks identified from papers submitted to Cabinet and Scrutiny committees.

2.03 The final plan was produced after consultation with Portfolio management teams, the Chief Executive and Chief Officers Team. WAO have also been contacted. It includes risk based and systems audits as well as advisory work arising from our involvement in development projects and value for money reviews.

2.04 The plan for 2015/16 has been formulated for the current level of resource. It includes contingencies for investigations and requests. However, it will need to remain flexible to react to changes as they occur during the year.

### **3.00 CONSIDERATIONS**

3.01 Does the three year strategic plan for Internal Audit as set out in Appendix A reflect the areas that the Audit Committee believe should be covered?

3.02 Does the first year of the plan reflect the areas that should be prioritised?

3.03 Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?

**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 – Strategic Plan for Internal Audit 2015/16 to 2017/18.

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

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