

**ANGUS COUNCIL**

**SCRUTINY & AUDIT COMMITTEE – 7 MARCH 2017**

**ANNUAL INTERNAL AUDIT PLAN 2017-18**

**REPORT BY SHAN COOMBS, ACTING SERVICE MANAGER – GOVERNANCE AND CONSULTANCY**

**ABSTRACT**

This report submits the Audit Manager's Annual Internal Audit Plan for 2017-18 for approval.

**1. RECOMMENDATIONS**

It is recommended that the Scrutiny & Audit Committee:-

- (i) note that a risk-based approach methodology has been utilised to develop the proposed Internal Audit Plan for 2017-18.
- (ii) approves the proposed 2017-18 internal audit plan.

**2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/ COPORATE PLAN**

The Angus Council Plan contains a number of priorities that this plan seeks to provide assurance on. This includes areas such as Transformational Change and Health and Social Care Integration. Our corporate governance reviews will also provide assurance on governance aspects that underpin corporate priorities.

**3. BACKGROUND**

In terms of the Public Sector Internal Audit Standards (PSIAS), the Audit Manager is required to set a risk based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance risk management and internal controls.

This report presents, at Appendix 1, the outcomes of the annual planning exercise and the Audit Manager's proposed 2017-18 Internal Audit Plan for approval.

Best practice requires that the annual audit plan is developed using a risk based approach in consultation with audit stakeholders. Appendix 1 explains the well-established process which is utilised within internal audit from consultation on the audit universe, calculation of available audit days, through identification of auditable areas to risk assessment and the final proposed plan.

**4. PROPOSALS**

The 2017-18 Internal Audit Plan sets out the proposed assurance activity to be performed by the Council's Internal Audit team in order to allow the Audit Manager to provide an Annual Internal Audit Opinion in June 2018. The Scrutiny & Audit Committee members are asked to approve the plan.

**5. FINANCIAL IMPLICATIONS**

There are no financial implications arising directly from this report. Delivery of the internal audit plan can be achieved from the audit resources which have been budgeted for in financial year 2017-18.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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**List of Appendices:**

Appendix 1 - 2017-18 internal audit plan