

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 21 APRIL 2015

ANNUAL INTERNAL AUDIT PLAN 2015-16

REPORT BY JANINE WILSON, SERVICE MANAGER - GOVERNANCE

ABSTRACT

This report submits the Audit Manager's Annual Internal Audit Plan for 2015-16 for approval.

1. RECOMMENDATION(S)

It is recommended that the Scrutiny & Audit Committee:-

- a) Note that a risk-based approach methodology has been utilised to develop the proposed Internal Audit Plan for 2015-16.
- b) Approves the proposed 2015-16 internal audit plan

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

The Angus Council Corporate Plan contains a number of priorities that this plan seeks to provide assurance on. This includes areas such as Transformational Change, Health and Social Care Integration as well as Economic Development. 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 annual Internal Audit plan for 2015-16 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. The plan also reflects the proposed new structure of the Governance Unit that is being implemented.

4. PROPOSALS

The 2015-16 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 2016. 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 2015-16.

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 – 2015-16 draft internal audit plan