

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 22 JUNE 2017

REVISED ANNUAL INTERNAL AUDIT PLAN 2017-18

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

ABSTRACT

This report submits revision of 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 has been utilised to revise the previously agreed plan to take account of reduced resources for 2017-18;
- (ii) approves the proposed revision to the 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 revised 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. Development of the original plan used the well-established process 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 revision of the plan has been made with reference to risk factors, and to ensure that appropriate assurances can still be delivered for 2017/18.

4. 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 - Revised 2017-18 internal audit plan