

Bath & North East Somerset Council			
MEETING:	Corporate Audit Committee		
MEETING DATE:	26th March 2015	AGENDA ITEM NUMBER	
TITLE:	Internal Audit Plan - 2015/16		
WARD:	ALL		
AN OPEN PUBLIC ITEM			
List of attachments to this report:			
Appendix 1 – Internal Audit Annual Plan 2015/16			

1 THE ISSUE

1.1 This is a report detailing the proposed Internal Audit Plan for 2015/16.

2 RECOMMENDATIONS

2.1 The Corporate Audit Committee is asked to:

- Approve the Internal Audit Plan for 2015/16

3 FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications relevant to this report.

4 THE REPORT

4.1 Internal Audit Annual Plan 2015/16 (Appendix 1)

4.2 The plan has been prepared using a number of factors to risk assess identified auditable activities. The factors used are -

- 1) 2013/14 Annual Governance Issue or directly linked to Corporate Risk Register (December 2014).
- 2) Exposure to Financial Irregularity (Control Environment / Corruption).
- 3) Time since last audit review.
- 4) Assurance Level last audit.
- 5) Business Continuity Risk (loss of function impacting on provision of critical services).

- 6) Expenditure (not including employee costs).
- 7) Income
- 8) Inherent risk (a multiplier based on taking into account 'other' risks and compensating controls such as review by external agencies / inspectorates).

4.3 Based on productive days available (following a deduction of days for leave, training, admin / management, Academy 'Responsible Officer' / Internal Audit Service visits, and a 10% unplanned work contingency) the plan records a total of 48 discrete Internal Audit Reviews plus allocated time for a minimum of 3 IT audits.

4.4 In addition to completing the Internal Audit Reviews the Audit & Risk Team will -

- Provide support to the corporate governance framework within the Council including completing the Annual Governance review work required to publish the Council's Annual Governance Statement;
- Complete 'Follow-up' reviews to verify the implementation of Internal Audit Review recommendations.
- Provide support to the Council's risk management framework including maintaining the Corporate Risk Register;
- Carry out the Co-ordination and Investigation roles to complete the work required through the CIPFA Data Matching 'National Fraud Initiative';
- Complete Anti-Fraud Data Analytics using Computer Assisted Audit Techniques (CAATs);
- Provide advice on systems of internal control including Council policies and procedures. This is particularly important when systems and processes are being developed or changed;
- Provide support to Services on carrying out investigations in relation to financial irregularities. This may require Audit & Risk staff to take on the Investigating Officer role in compliance with the Council's disciplinary procedures;
- Provide a service to verify the accuracy of specific grant claims and when required provide assurance to the Council's Chief Executive or other officers who are required to 'sign-off' Claim Certificates.

4.5 The Plan has gone through a wide series of consultation with Strategic and Divisional Directors in addition to the risk assessment process to understand the views of key stakeholders.

5 RISK MANAGEMENT

5.1 The preparation of the audit plan is carried out following a risk assessment using a number of factors. Commentary and opinion in relation to past performance has used the outcome of audit and other inspection work to inform the risk assessment and there is nothing significant to report.

6 EQUALITIES

6.1 A proportionate equalities impact assessment has been carried out in relation to this report. There are no significant issues to report.

7 CONSULTATION

7.1 The report was distributed to the S151 Officer for consultation.

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Background papers	
Please contact the report author if you need to access this report in an alternative format	