

Bath & North East Somerset Council			
MEETING:	Corporate Audit Committee		
MEETING DATE:	13th May 2014	AGENDA ITEM NUMBER	
TITLE:	Internal Audit Plan - 2014/15		
WARD:	ALL		
AN OPEN PUBLIC ITEM			
List of attachments to this report:			
Appendix 1 – Internal Audit Annual Plan 2014/15			

1 THE ISSUE

1.1 This is a report detailing the proposed Internal Audit Plan for 2014/15.

2 RECOMMENDATIONS

2.1 The Corporate Audit Committee is asked to:

Approve the Internal Audit Plan for 2014/15 (Appendix 1)

3 FINANCIAL IMPLICATIONS

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

4 THE REPORT

4.1 Internal Audit Annual Plan 2014/15 (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) 2012/13 Annual Governance Issue or directly linked to Corporate Risk Register (December 2013).
- 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, and Academy 'Responsible Officer' visits) the plan records a total of 71 discrete Internal Audit Reviews.

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;
- 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.

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.

Contact person	Jeff Wring (01225 477323) Andy Cox (01225 477316)
Background papers	
Please contact the report author if you need to access this report in an alternative format	