

Bath & North East Somerset Council			
MEETING:	Corporate Audit Committee		
MEETING DATE:	13th April 2017	AGENDA ITEM NUMBER	
TITLE:	Internal Audit Plan - 2017/18		
WARD:	ALL		
AN OPEN PUBLIC ITEM			
List of attachments to this report:			
Appendix 1 – Internal Audit Annual Plan 2017/18			

1 THE ISSUE

1.1 This is a report detailing the proposed Internal Audit Plan for 2017/18.

2 RECOMMENDATIONS

2.1 The Corporate Audit Committee is asked to:

- Approve the Internal Audit Plan for 2017/18

3 FINANCIAL IMPLICATIONS

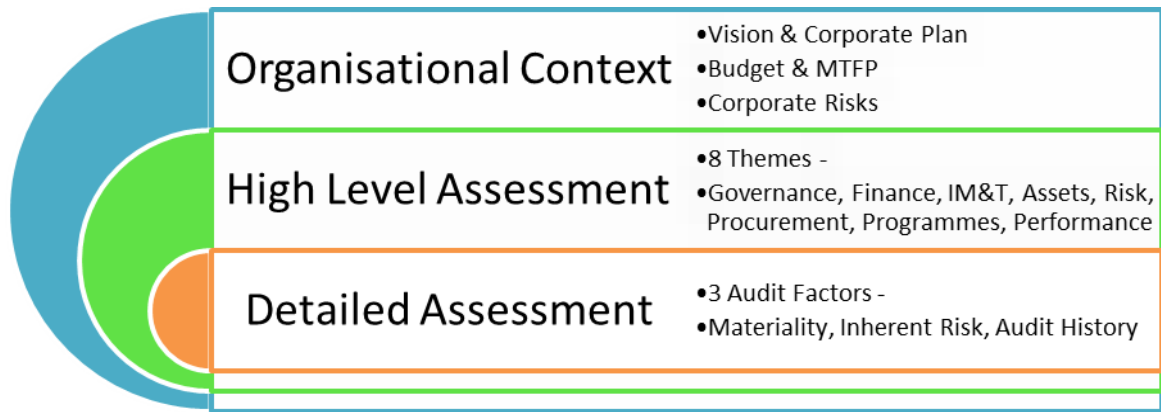
3.1 There are no direct financial implications relevant to this report.

4 THE REPORT

4.1 Internal Audit Annual Plan 2017/18 (Appendix 1)

4.2 The Public Sector Internal Audit Standards require Internal Audit to prepare a risk-based plan and this is attached at Appendix A.

4.3 The Plan has gone through a wide series of consultation including with Statutory Officers, Strategic and Divisional Directors and as detailed to the Committee previously we use the reasonable assurance model to compile the plan of which the essential elements are as follows –



- 4.4 Notwithstanding the assessment, specific circumstances (such as a significant reputational issue or request of S151 Officer or Senior Management Team) may on occasion mean that a low scoring topic is nevertheless included in the Plan.
- 4.5 Resources available to deliver the Plan will also inform the quantum of the Plan and as previously detailed the budget reductions during recent years obviously impact on the number of audit days and areas to be reviewed.
- 4.6 Some of these reductions have been however mitigated by our new partnership arrangements which have given us new efficiency opportunities to reduce the amount of time spent on reviews. In addition there is the potential to work jointly on single reviews and likely areas for this approach are being assessed.
- 4.7 In addition to completing the Internal Audit Reviews, Audit West 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.

4.8 The Plan will remain fluid during the year to enable the service to respond to the council's changing risk environment and the Committee will receive an update on performance during the year.

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	