

Open Report on behalf of Pete Moore, Executive Director Resources & Community Safety

Report to:	Audit Committee
Date:	22 April 2013
Subject:	Draft Internal Audit Plan 2013/14

Summary:

This report presents to the Committee the draft internal audit plan for 2013/14.

Recommendation(s):

That the Committee agrees the audit plan for 2013/14.

Background

The Internal Audit Section works to an annual plan of work which is agreed by the Audit Committee and Senior Management.

The plan has been developed using the Council's Combined Assurance Model which is a record of all assurances against our critical activities and key risks. It has shown where more independent assurance is required - based on significance and risk of the activity.

Using the Combined Assurance Model helps streamline and avoid duplication of effort where assurances can be drawn from other sources eg management – corporate functions or third parties. It provides coverage of all assurance – not just those from Internal Audit and will enable the Head of Audit to produce the annual internal audit opinion for 2014.

Internal Audit also continues to have the right to conduct its own assurance activity freely and independently in order to meet its role and remit – even if there appears to be a good level management or alternative assurance in place. However, the Map has enabled the reasons why we have included areas in our plan to be clearly understood by Management.

Our work tends to focus on where current assurances have been critically assessed as having a low or medium level of confidence on service delivery arrangements – management of risks – effective control environment. The plan includes:

- Critical systems, those areas identified by senior management as having the most impact on the successful delivery of Council priorities or whose failure could result in significant damage to reputation, financial loss, impact on people
- Due Diligence, those systems that support the running of the Council and ensure compliance with key policies
- Emerging and strategic risk areas
- Key projects
- ICT systems

Attached is the draft internal audit plan for 2013/14 – Appendix A.

A copy of the CIPFA Audit Committee Update – Reviewing the Audit Plan is attached for information – Appendix B.

Conclusion

The Committee is asked to agree the draft plan, identifying any amendment that is considers appropriate.

Consultation

a) Policy Proofing Actions Required

N/A

Appendices

These are listed below and attached at the back of the report	
Appendix A	Draft Internal Audit Plan 2013/14
Appendix B	CiPFA Gudance on Internal Audit Plan

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Lucy Pledge, who can be contacted on 01522-553692 or lucy.pledge@lincolnshire.gov.uk.