

Standards and Governance Committee

5 April 2013

Strategic Internal Audit Plan 2013/14 to 2015/16

Report of the Treasurer

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1. Summary

- 1.1 This paper provides the Standards and Governance Committee with an overview of the Strategic Internal Audit Plan for 2013/14 to 2015/16 (attached at Appendix 1).

2. Recommendation

- 2.1 That the Standards and Governance Committee endorses the Internal Audit Plan for 2013/14 to 2015/16.

3. Review of the Strategic Internal Audit Plan

- 3.1 The plan has been prepared in accordance with the Internal Audit Strategy approved by the Governance Committee in March 2011.
- 3.2 The plan has been updated to reflect developments with the joint working arrangements/Integrated Business Centre (IBC) and indicates the areas which may, in the future, be undertaken as single reviews on behalf of all partners supplemented with organisation specific audits.
- 3.3 Key developments and partnerships are also reflected within the plan including the new Networked Fire Control system and the increase in commercial activities.
- 3.4 The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks. So the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.
- 3.5 To confirm that the audit coverage meets the needs of the Authority, detailed planning meetings were held with the Director of Corporate Services and consultation held with the Heads of Service Management Team. The feedback received is reflected in the proposed three year plan.
- 3.6 Given the level of change within the Service, the plan will continue to be discussed at regular liaison meetings and will remain flexible and responsive to on-going change.

4. Environmental and sustainability impact assessment

4.1 Proposals have no environmental or sustainability impacts.

5 Supporting our corporate aims and objectives

5.1 The Internal Audit Plan is designed to validate the assurance and control framework which exists in the Authority and across the Service. Secure management processes including risk and performance management are important in ensuring that the Authority's plans are achieved.

6 Risk analysis

6.1 The Internal Audit plan takes account of the risks identified on the Corporate Risk Register. An effective Internal Audit Plan helps to ensure that the Authority's processes are effective and risks are being managed appropriately.

7 People impact assessment

7.1 The proposals in this report are considered compatible with the provisions of the equality and human rights legislation.

8 Resource implications

8.1 The cost of internal audit is provided for in the Authority's revenue budget.

9 Background papers

9.1 The following documents disclose the facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of the report:

None

Note: The list excludes: (1) published works; and (2) documents that disclose exempt or confidential information defined in the Act.