

Standards and Governance Committee

2 April 2015

Internal audit charter and annual internal audit plan 2015/16

Report of the Chief Internal Auditor

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1. Purpose and Summary

- 1.1 The purpose of this paper is to provide the Standards and Governance Committee with a copy of the Internal Audit Charter for Hampshire Fire and Rescue Authority and to present the proposed annual internal audit plan 2015/16 for consideration and approval.
- 1.2 The attached appendices provides a copy of the proposed Internal Audit Charter and annual internal audit plan.

2. Recommendation

- 2.1 That the Standards and Governance Committee approves the Internal Audit Charter for Hampshire Fire and Rescue Authority and the internal audit plan for 2015/16.

3. Internal Audit Charter

- 3.1 With effect from 1 April 2013 internal audit services across the public sector have been governed by the Public Sector Internal Audit Standards (the Standards).
- 3.2 Within the Standards there is a requirement for an 'Internal Audit Charter', a formal document that defines the purpose, authority and responsibility of the internal audit activity. The proposed charter is attached at Appendix A.
- 3.3 The Internal Audit Charter must be reviewed periodically (as a minimum annually) by the Chief Internal Auditor and presented to senior management and the Standards and Governance Committee.
- 3.4 Minor amendments have been made to job titles and the list of those attending the quarterly liaison meetings (page 3) since the Internal Audit Charter was approved in April 2014.

4. Internal audit plan 2015/16

- 4.1 The internal audit plan for 2015/16 has been prepared in line with the Internal Audit Charter following consultation with HFRS staff and this is attached at appendix B for consideration. Appendix C provides the H3 internal audit plan to which HFRA contribute audit days and obtain assurance against the H3 systems.

5. External Audit Liaison

- 5.1 In the past we have had regular liaison meetings with the external auditors to discuss national and local audit issues, to ensure that duplication is minimised and that reporting to Committee is co-ordinated as far as possible and we propose that this arrangement continues.

6. Contribution to corporate priorities and objectives

- 6.1 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.

7. Risk analysis

- 7.1 The risk based approach to internal audit planning and reviews aims to ensure that internal audit resource focuses on key business risks and as such the Authority's risk register has been used to inform the planning process and ensure that key risks are reflected in planned work.

8. People impact assessment

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

9. Environmental and sustainability impact assessment

- 9.1 Proposals have no environmental or sustainability impacts.

10. Resource implications

- 10.1 The 2015/16 plan has been prepared on the basis of audit need and agreed with senior managers following comprehensive risk assessment. The cost is reflected in the Authority's budget.

10.2 The audit plan will remain fluid to enable us to react to the changing needs of Hampshire Fire and Rescue Authority.

Section 100 D - Local Government Act 1972 - background documents

The following documents disclose 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 this report.

NB the list excludes:

1. published works; and,
2. documents which disclose exempt or confidential information as defined in the Act.

Title	Location
None	