



**Policy, Finance &
Development
Committee**

25 March 2014

**Matter for
Information and
Decision**

Title: **Internal Audit Progress Report 2013/14 and
Plan 2014/17**
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1. Introduction

This report summarises the work of Internal Audit to early March 2014 and sets out the Plan for the period April 2014 to March 2017.

2. Recommendations

1. That Members note the content of the progress report for 2013/14.
2. That Members approve the Audit Plan and note that the Plans for 2015/16 and 2016/17 are indicative at this stage, and the days that are allocated to each audit for these future years may change following the reviews in 2014/15.

3. Information

Progress Report 2013/14 (Appendix 1)

The Internal Audit Plan for 2013/14 totals 254 days and includes 27 reviews that are planned to be conducted in year. To date Internal Audit have delivered 205 days of work against the plan to early March 2014 which is in line with the amended Plan Profile for this stage of the year. As requested by the Council, Internal Audit have re-prioritised various planned audits within 2013/14 and brought forward certain audits originally planned for 2014/15.

Following the discussion at the last Policy, Finance & Development Committee on 4 February 2014 regarding the Internal Audit report, Appendix 1 has been reviewed and a new template which includes points raised by Councillors at the meeting has been incorporated into the report. In summary, only high risk findings are specifically reported to this Committee together with tracking information on progress made on implementing the Internal Audit recommendations.

The purpose of the report is to:

- Show progress against the Audit Plan
- Summarise key findings and conclusions arising from the work performed during the period.

Appendix 1 gives details of audits completed so far in 2013/14 and provides information on the audit recommendations. There is nothing untoward been reported by Internal Audit.

Plan 2014 to 2017 (Appendix 2)

The Plan sets out the work to be carried out for the years 2014/15 to 2016/17. Members should note that whilst a three year plan has been drawn up and presented in the report the reviews listed for 2015/16 and 2016/17 and the days allocated to these can only be indicative at this stage. The plan for 2015/16 is likely to change following the review in 2014/15 and the level of assurances received.

The aim of the plan is to:

- Deliver a risk focus audit programme
- Be proactive and forward looking
- Add value by providing practical value added recommendations
- Provide assurance to management and the Policy, Finance & Development Committee.

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Background Papers:-

- **Internal Audit 2013/14 Plan**
- **Internal Audit Plan April 2014 to March 2017**

Implications	
Financial	(JD) No direct financial implications.
Risk	(JD) Internal Audit is a key component of the Council's internal control framework. Outcomes of all internal audit reviews will be considered in the context of the strategic risk register.
Equalities	(KG) No direct implications.
Legal	(KG) No direct implications.