

PLYMOUTH CITY COUNCIL

Subject:	Internal Audit Plan 2017-18
Committee:	Audit Committee
Date:	16 March 2017
Cabinet Member:	Councillor Darcy
CMT Member:	Andrew Hardingham - Interim Joint Strategic Director for Transformation & Change (Finance)
Author:	Robert Hutchins (Head of Devon Audit Partnership)
Contact details	Tel: 01752 306710 Email: robert.hutchins@devonaudit.gov.uk
Ref:	AUD/RH
Key Decision:	No
Part:	I

Purpose of the report:

This report provides information on the legislative requirement for local authorities to provide an Internal Audit (IA) service in accordance with the Accounts and Audit Regulations and Public Sector Internal Audit Standards; the need for an annual risk-based IA plan to be prepared; and the methodology for identifying the audit needs for the Authority.

Delivery of the Internal Audit Service will be by the Devon Audit Partnership (DAP), a shared services arrangement between Plymouth City Council, Devon County Council and Torbay Council.

The planning process takes place with clients towards the end of each financial year, resulting in an updated risk-based annual plan for the coming year. The risk-based audit work planned for 2017-18 is linked through the strategic and operational risk registers to risks related to the achievement of the Council's strategic objectives.

This report comments on the IA resources available to carry out the 2017/18 plan, and details the specific audits to be undertaken.

The Corporate Plan 2016 - 19:

The work of the internal audit service assists the Council in maintaining high standards of public accountability and probity in the use of public funds. The service has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

The delivery of the Internal Audit Plan assists all directorates in delivering outcomes from the Corporate Plan:-

- Pioneering Plymouth – by ensuring that resources and assets are used wisely so that the books balance and the services delivered focus on the needs of the customer;

- Confident Plymouth - citizens, the private sector, government and other agencies have confidence in the Council and partners.

**Implications for Medium Term Financial Plan and Resource Implications:
Including finance, human, IT and land:**

None

Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:

The work of the internal audit service is an intrinsic element of the Council’s overall corporate governance, risk management and internal control framework.

Equality and Diversity

Has an Equality Impact Assessment been undertaken? No

Recommendations and Reasons for recommended action:

It is recommended that:

1. The report be noted
2. The proposed Internal Audit Plan for 2017/18 be approved.

Alternative options considered and rejected:

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards.

Published work / information:

None

Background papers:

None

Sign off:

Fin	AH	Leg		Mon Off		HR		Assets		IT		Strat Proc	
Originating SMT Member													
Has the Cabinet Member(s) agreed the contents of the report? Yes / No													