

**REPORT FOR: GOVERNANCE, AUDIT &  
RISK MANAGEMENT  
COMMITTEE**

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**Date of Meeting:** 22<sup>nd</sup> July 2013

**Subject:** 2013/14 Internal Audit Plan

**Responsible Officer:** Simon George – Director of Finance & Assurance

**Exempt:** No

**Enclosures:** Appendix A: 2013/14 Final Internal Audit Plan

**Section 1 – Summary and Recommendations**

This report sets out the 2013/14 Internal Audit Plan.

**Recommendations:**

The Committee is requested to: Review and approve the 2013/14 Internal Audit Plan in accordance with the Public Sector Internal Audit Standards 2020 Communication and Approval.

## **Section 2 – Report**

### **Background**

- 2.1 This report sets out the 2013/14 Final Internal Audit Plan (Appendix A);
- 2.2 The draft Internal Audit Plan for 2013/14 was presented to the GARM Committee's last meeting in April for review and comment.
- 2.3 The final plan table also shows the results of the audit risk assessment undertaken to determine reviews to be taken forward from the draft to the final plan; the main driver for each review (which was also shown on the draft plan); a summary of the areas to be covered for each review and where the review links to the Corporate Risk Register.
- 2.4 The number of audit days available for the 2013/14 plan is determined via a detailed resource calculation for each auditor taking into account available days, actual days 2012/13 and allowances for annual leave, training etc. A realistic but challenging target is then set for each member of the team and the combination of these targets determines the days available for the Internal Audit Plan. 914 audit days were identified for the 2012/13 plan and 1164 audit days have been identified for the 2013/14 plan. The increase in audit days is the result of a successful recruitment campaign resulting in the appointment of two Auditors on fix-term contracts.

### **Financial Implications**

- 2.5 The functions of the Internal Audit service are delivered within the budget available.

### **Risk Management Implications**

- 2.6 The work of internal audit supports the management of risks across the council and the Internal Audit Plan is derived from the review of the Corporate Strategic Risk/Opportunities Register, the Corporate Operational Risk Register and risks identified by management.

### **Corporate Priorities**

- 2.7 Internal Audit contributes to all the corporate priorities by enhancing the robustness of the control environment and governance mechanisms that directly or indirectly support the priorities.

### **Section 3 - Statutory Officer Clearance**

Name: Simon George



Chief Financial Officer

Date: 08/07/13

On behalf of

Name: Caroline Eccles



Monitoring Officer

Date: 09/07/13

### **Section 4 - Contact Details and Background Papers**

**Contact:** Susan Dixson, Head of internal Audit  
Tel:0208 424 1420

**Background Papers:** None.