

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

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**Date of Meeting:** 22<sup>nd</sup> July 2015

**Subject:** 2015/16 Internal Audit Plan

**Responsible Officer:** Tom Whiting – Corporate Director of Resources

**Exempt:** No

**Enclosures:** Appendix A: 2015/16 Final Internal Audit Plan

## **Section 1 – Summary and Recommendations**

This report sets out the 2015/16 Internal Audit Plan.

**Recommendations:**

The Committee is requested to: Review and approve the 2015/16 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 2015/16 Final Internal Audit Plan (Appendix A);
- 2.2 The draft Internal Audit Plan for 2015/16 was presented to the GARMS 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) and a summary of the areas to be covered for each review.
- 2.4 The number of audit days available for the 2015/16 plan is determined via a detailed resource calculation. 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. 1164 audit days were identified for the 2013/14 plan, 1075 audit days for the 2014/15 plan and 900 days have been identified for the 2015/16 plan. The decrease in audit days reflects reductions in the number of Internal Audit posts.

### **Financial Implications**

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

### **Risk Management Implications**

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 Risk Register, risks identified by management and risks identified by Internal Audit.

### **Equalities implications**

None

### **Corporate Priorities**

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: Dawn Calvert



Chief Financial Officer

Date: 06/07/15

Name: Caroline Eccles



On behalf of  
Monitoring Officer

Date: 09/07/15

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

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

**Background Papers:** None.

If appropriate, does the report include the following considerations?

1.	Consultation	YES / NO
2.	Corporate Priorities	YES / NO