Audit and Standards Committee

23 June 2016

Internal Audit Strategy 2016/17

Recommendation(s)

The Committee:

1.   approves the proposed strategy, and

2.   notes that no changes are required to the Audit Charter.

1.0   Key Issues

1.1   The overall objective of internal audit is to provide an opinion on the overall adequacy and effectiveness of the council's control systems. To do this, audit work during the year needs to be planned to cover the significant risks facing the Council. Professional standards require this strategy/plan to be considered by the Audit & Standards Committee. Following extensive discussions with senior officers, a new plan has been prepared and is attached (**Appendix A)** for endorsement by the Committee.

1.2   As explained at previous meetings an Audit Charter is a requirement of the Public Sector Internal Audit Standards and sets out the purpose, authority and responsibility of internal audit. It has to be formally agreed and approved by the organisation and periodically reviewed. The Charter establishes the internal audit activity's position within the organisation, including the nature of the service's functional reporting relationship; authorises access to records, personnel and physical properties relevant to the performance of engagements and defines the scope of internal audit activities. In accordance with best practice the existing Audit Charter, which was considered by the Audit Committee in June 2015, has been reviewed to ensure it remains appropriate and no changes are proposed at this time.

2.0   Options and Proposal

2.1   Not applicable

3.0 Timescales associated with the decision and next steps

3.1 Not applicable

Background papers

None

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The report was circulated to the following members prior to publication:

Local Member(s): Not applicable
Other members: Not applicable