

WEST DUNBARTONSHIRE COUNCIL

Report by Executive Director of Corporate Services

Audit & Performance Review Committee: 12th March 2014

Subject: Internal Audit Plan 2014/15

1. Purpose

- 1.1** The purpose of this report is to advise members of the planned programme of work for the Internal Audit Section for the year 2014/15.

2. Recommendations

- 2.1** It is recommended that the Committee approve the Audit Plan for 2014/15.

3. Background

- 3.1** The plan was compiled using the risk-based approach recommended by the Chartered Institute of Public Finance and Accountancy. The major Corporate systems have been risk assessed and from this exercise the 12 highest risk areas have been included in the plan.

4. Main Issues

- 4.1** The audit planning process has taken into account the following factors:
- A risk based audit needs assessment identifying all potential audit areas;
 - Consultations with Senior Management;
 - The plans of External Audit and other inspection agencies;
 - The Council's key strategic risks;
 - Corporate Objectives;
 - Current issues and changes in computer systems;
 - and
 - Resources available.
- 4.2** Internal Audit monitors delivery of the plan continuously during the year using a number of performance indicators. Progress is reported to members on a quarterly basis.
- 4.3** The Annual Report on Internal Audit will compare the work actually undertaken against the work planned and summarise performance against targets. It will also provide an opinion on the adequacy and effectiveness of the Council's control environment. Work done underpins the Statement of Internal Financial Control/Annual Governance Statement which will be published with the Abstract of Accounts.

5. Personnel Implications

5.1 There are no personnel issues with this report.

6. Financial Implications

6.1 There are no financial implications with this report.

7. Risk Analysis

7.1 The Plan has been constructed taking cognisance of the risks associated with major systems. Consultation with Senior Managers was carried out to ensure that risks associated with delivering the Council's objectives have been considered.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues as it does not affect the delivery of a service or the development of a policy.

9. Consultation

9.1 This report has been subject to a check by Finance Services and Legal, Democratic & Regulatory Services with no issues identified.

10. Strategic Assessment

10.1 This report relates to all 5 of the Council's Strategic Priorities.

Angela Wilson
Executive Director of Corporate Services
27 February 2014

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Appendix:	Internal Audit Plan 2014/15
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Background Papers:	None
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Wards Affected:	All wards
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