

# WIRRAL COUNCIL

## AUDIT AND RISK MANAGEMENT COMMITTEE

10 JUNE 2013

<b>SUBJECT:</b>	<b>INTERNAL AUDIT PLAN 2013-16</b>
<b>WARD/S AFFECTED:</b>	<b>ALL</b>
<b>REPORT OF:</b>	<b>CHIEF INTERNAL AUDITOR</b>
<b>KEY DECISION ?</b>	<b>NO</b>

### 1.0 EXECUTIVE SUMMARY

- 1.1 This report identifies the Strategic Internal Audit Plan that was presented to this Committee in March 2013 in draft form for consideration.
- 1.2 The plan has since been presented to the Chief Executive's Corporate Strategy Group and approved for implementation.

### 2.0 RELEVANT BACKGROUND INFORMATION

- 2.1 The Audit and Risk Management Committee is required by its terms of reference to advise on the adequacy of the Council's strategic risk management, internal control and governance processes.
- 2.2 The Public Sector Internal Audit Standards produced jointly by the Chartered Institute for Public Finance and Accountancy and the Chartered Institute of Internal Auditors sets out the expected professional standards for Internal Audit in Local Government.
- 2.3 The standards set out the requirement for a risk based internal audit plan. This report identifies the Strategic Internal Audit Plan for the next three years and within this the Annual Internal Audit Plan for 2013/14.

### 3.0 RELEVANT RISKS

If appropriate systems are not in place or are not effective there is a risk of potential failure of;

- 3.1 The Council not achieving its corporate objectives.
- 3.2 The potential failure of the Audit and Risk Management Committee to comply with best professional practice and thereby not function in an efficient and effective manner.
- 3.3 Meeting statutory requirements to provide adequate and effective systems of internal audit.

### 4.0 OTHER OPTIONS CONSIDERED

- 4.1 No other options considered.

## **5.0 CONSULTATION**

5.1 Members of this Committee, Chief Officers and other stakeholders are consulted throughout the process of developing and delivering the Internal Audit Plan.

## **6.0 IMPLICATIONS FOR VOLUNTARY, COMMUNITY AND FAITH GROUPS**

6.1 There are none arising from this report.

## **7.0 RESOURCE IMPLICATIONS: FINANCIAL; IT; STAFFING; AND ASSETS**

7.1 There are none arising from this report.

## **8.0 LEGAL IMPLICATIONS**

8.1 There are none arising from this report.

## **9.0 EQUALITIES IMPLICATIONS**

9.1 Has the potential impact of your proposal(s) been reviewed with regard to equality?

(a) No because there is no relevance to equality.

## **10.0 CARBON REDUCTION IMPLICATIONS**

10.1 There are none arising from this report.

## **11.0 PLANNING AND COMMUNITY SAFETY IMPLICATIONS**

11.1 There are none arising from this report.

## **12.0 RECOMMENDATION**

12.1 That in accordance with the terms of reference for the Audit and Risk Management Committee, Members should endorse the strategic internal plan for 2013-2016.

## **13.0 REASON FOR RECOMMENDATION**

13.1 To provide the Members with assurance that the Council is taking appropriate measures to comply with statutory requirements to provide an adequate and effective internal audit service.

13.2 To ensure that the Council complies with best practice guidance identified in the CIPFA publication 'A Toolkit for Local Authority Audit Committees'.

**REPORT AUTHOR:** Mark P Niblock  
Chief Internal Auditor  
telephone: 0151 666 3432  
email: markniblock@wirral.gov.uk

## **APPENDICES**

Appendix 1: Strategic Internal Audit Plan 2013-16

### **REFERENCE MATERIAL**

CIPFA Code of Practice for Internal Audit in Local Government  
Chartered Institute of Internal Auditors Standards & Protocols for Internal Auditing  
Public Sector Internal Audit Standards

### **SUBJECT HISTORY (last 3 years)**

<b>Council Meeting</b>	<b>Date</b>
Audit and Risk Management Committee	Annual report presented to March meetings of this Committee during last 3 years.