

WIRRAL COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE

15 MARCH 2016

SUBJECT:	INTERNAL AUDIT PLAN 2016-17
WARD/S AFFECTED:	ALL
REPORT OF:	CHIEF INTERNAL AUDITOR
KEY DECISION ? <i>(Defined in paragraph 13.3 of Article 13 'Decision Making' in the Council's Constitution.)</i>	NO

REPORT SUMMARY

The report identifies the Internal Audit Plan of work for 2016/17.

Work scheduled for completion has been included to reflect the findings of the extensive planning exercise recently undertaken to ensure the ongoing relevance of risks previously identified, as well as the inclusion of any risks to the organisation that have recently emerged, or are likely to emerge in the near future.

The updated plan has been presented to the Senior Leadership Team and approved for implementation.

RECOMMENDATION

That in accordance with the terms of reference for the Audit and Risk Management Committee, Members should endorse the work proposed for in the Strategic Internal Audit Plan.

SUPPORTING INFORMATION

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.

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.

The standards set out the requirement for a risk based internal audit plan. This report identifies the Annual Internal Audit Plan for 2016/17.

REASON FOR RECOMMENDATION

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.

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

OTHER OPTIONS CONSIDERED

No other options considered.

FINANCIAL

There are none arising from this report.

LEGAL IMPLICATIONS

There are none arising from this report.

RESOURCE IMPLICATIONS

There is none arising from this report.

RELEVANT RISKS

Appropriate actions are not taken by officers and Members in response to the identification of risks to the achievement of the Council's objectives.

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.

ENGAGEMENT/CONSULTATION

Members of this Committee are consulted throughout the process of delivering the Internal Audit Plan and the content of this regular routine report.

EQUALITY IMPLICATIONS

There are none arising from this report.

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APPENDICES

Appendix 1: Internal Audit Plan 2016/17

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)

Council Meeting	Date
Audit and Risk Management Committee	Annual report presented to March meeting of this Committee.