



## **AGENDA ITEM: 10**

**AUDIT AND GOVERNANCE COMMITTEE:**

**25 March 2014**

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**Report of: Borough Treasurer**

**Relevant Managing Director: Managing Director (People and Places)**

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**SUBJECT: INTERNAL AUDIT PLAN 2014-15**

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Wards affected: Borough wide

### **1.0 PURPOSE OF THE REPORT**

1.1 To provide Members with the background to the preparation of the 2014/15 Internal Audit Plan and present it for approval.

### **2.0 RECOMMENDATION**

2.1 That the attached Internal Audit Plan be approved.

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### **3.0 BACKGROUND**

3.1 The United Kingdom Public Sector Internal Audit Standards (PSIAS) require the preparation of a risk based Internal Audit Plan.

3.2 In preparing the Plan the Audit Manager considers the Council's objectives and priorities and takes into account local and national issues influencing the risks to their achievement and the performance and risk management systems and other processes the Council has in place to secure progress against them.

3.3 The planned work is designed to provide assurance on the adequacy of the control environment to management and this Committee. It supports the process for preparation of the Annual Governance Statement and underpins the Audit Manager's Annual Report.

## **4.0 CONCLUSIONS**

4.1 The Audit Manager has prepared the 2014-15 Internal Audit Plan in accordance with proper practices and is of the opinion that the coverage proposed will provide adequate assurance in accordance with legislation.

4.2 This Committee's terms of reference require it to approve, but not direct the plan.

## **5.0 SUSTAINABILITY IMPLICATIONS/COMMUNITY STRATEGY**

5.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder. The report has no significant links with the Sustainable Community Strategy.

## **6.0 FINANCIAL AND RESOURCE IMPLICATIONS**

6.1 Public Sector Internal Audit Standards require the Audit Manager to prepare the plan based on the Council's activities and secure sufficient resources to deliver it.

6.2 Internal Audit's establishment was reduced as part of the Major Service Review process. The Internal Audit Manager considers he has sufficient resources at his disposal to deliver an effective audit service in 2014/15 based on current risk assessments but will keep this under review and report back to this Committee should that become necessary.

6.3 All the activity referred to in this report is covered by existing budget provisions.

## **7.0 RISK ASSESSMENT**

7.1 Production and approval of the Annual Audit Plan is part of the framework required to maintain an effective internal audit of the Council's accounting records and system of internal control in accordance with the Accounts and Audit Regulations.

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### **Background Documents**

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

### **Equality Impact Assessment**

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

### **Appendices**

1. 2014/15 INTERNAL AUDIT PLAN.

## Internal Audit Plan 2014/15

Activity Days

### Financial Audits - probity, procurement and income collection.

Benefits	30
Council Tax	20
NNDR	15
Debtors	15
Creditors	20
Payroll	20
Rents	15
Contract Audit	25
Treasury Management	10
Accounting controls	10
BACs system	10
Icon cash receipting	10

### Corporate Governance and Performance Management

ICT	20
Performance Monitoring System	25
Data Protection / SIRO	10
Business continuity	10
Annual Governance Statement	2

### Operational Audits – service delivery economy efficiency effectiveness

Transport	25
Community Safety (CCTV)	10
Home Care Link	20
Elections	10
Housing - QL system controls	10
Housing Property Services	10

### Corporate anti-fraud initiatives

Money Laundering Reporting Officer	5
Anti-fraud work	5
National Fraud Initiative	20

Total 382