

Committee: Performance & Audit Committee

Agenda Item

Date: 30 July 2015

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Title: Internal Audit Strategy and Work Programme 2016/17

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Item for approval

Summary

1. The Council has arrangements in place to ensure risks to the Council achieving its objectives are identified and managed. This report informs Members of the review and updating of the Internal Audit Strategy and Work Programme 2016/17.

Recommendations

2. That Members approve the revised Internal Audit Strategy and Work Programme 2016/17.

Financial Implications

3. None. There are no costs associated with the recommendations in this report.

Background Papers

4. None.

Impact

- 5.

Communication/Consultation	The Internal Audit Strategy 2016/17 has been discussed with the Corporate Management Team at its meeting 04 May 2016
Community Safety	none
Equalities	none
Health and Safety	none
Human Rights/Legal Implications	none
Sustainability	none
Ward-specific impacts	none

Workforce/Workplace	none
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Situation

6. With effect from 1 April 2013, the work of Uttlesford District Council's (UDC) Internal Audit is governed by the UK Public Sector Internal Audit Standards. The PSIAS comprise a revised definition of internal auditing, a Code of Ethics for internal auditors working in the public sector and the Standards themselves.
7. The PSIAS are mandatory for all internal auditors working in the UK public sector
8. The PSIAS require that there must be a risk-based internal audit plan that takes into account the requirement to produce an annual internal audit opinion and assurance framework. It must be incorporated in or be linked to a strategic or high-level statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities
9. The Internal Audit Strategy and Work Work Programme 2016/17 at Appendix A details the production of the Internal Audit Strategic and Work Programmes for current year.

Risk Analysis

10.

Risk	Likelihood	Impact	Mitigating actions
Adverse External comment if the Internal Audit Charter and Strategy do not comply with the PSIAS.	1 Internal Audit function is an integral part of the Council	2 Statutory requirement, adverse External Auditor Report	Annual review of Charter and Strategy

1 = Little or no risk or impact

2 = Some risk or impact – action may be necessary.

3 = Significant risk or impact – action required

4 = Near certainty of risk occurring, catastrophic effect or failure of project.