



Report to Audit and Governance Committee

Date: **11 March 2013**

Report of: **Director of Finance and Resources**

Subject: **CONTRACTOR INTERNAL AUDIT PLAN 2013/14**

SUMMARY

This report summarises the approach taken and the coverage proposed by the Internal Audit Contractor (Deloitte & Touche Public Sector Internal Audit Ltd.) for 2013/14, with a provisional plan for 2014/15.

RECOMMENDATION

That the Contractor Audit Needs Assessment and Plan for 2013/14, attached as Appendix 1, be approved

INTRODUCTION

1. The Internal Audit Service provides independent assurance that the systems operating within the Council are sound and effective.
2. The Audit Strategy sets out what services it will provide to give this assurance and how its role fits in the Council's Risk Management processes and framework for compiling the Annual Governance Statement.
3. The Audit and Assurance service is currently provided jointly by a small in-house team and an external partner "Deloitte & Touche".
4. The responsibilities for each party under the current Audit Strategy are clearly defined and planned coverage for each year is set out in 2 separate plans: the in-house plan and the contractor plan. It should be noted that the contractor plan is compiled from a general audit needs assessment and a computer audit needs assessment.
5. This report proposes the contractor plan to be delivered for 2013/14. This plan is the pure "internal audit" assurance process that forms the majority of the Head of Audit's annual opinion and therefore the target is for 90% of this work to be completed in a year.

AUDIT NEEDS ASSESSMENT AND PROPOSED PLAN

6. The approach to the audit needs assessment and the resulting annual plan proposed by the external audit partner is attached as Appendix 1.

RISK ASSESSMENT

7. There are no significant risk considerations in relation to this report

CONCLUSION

8. The annual plan for the audit partner for 2013/14, along with the in-house plan for the year, outlines a range of work which will appropriately support the Council's Governance Assurance Framework

Appendices:

Appendix 1 -Contractor Operational Audit Plan 2013/14 ([Separate attachment](#))

Background Papers:

None

Reference Papers:

Report by the Director of Finance and Resources to the Audit Committee on 12 March 20112 on the Contractor Annual Audit Plan 2012/13

Enquiries:

For further information on this report please contact Ben Deeley, Engagement Manager, Deloitte and Touche (Ext 4419)