

## **AUDIT AND GOVERNANCE COMMITTEE**

### **21 JULY 2016**

## **INTERNAL AUDIT RISK ASSESSMENT, PLAN AND CHARTER 2016/17**

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### **Recommendations**

- 1. The Chief Financial Officer recommends that following documents attached at Appendix 1 and 2 be approved:**
  - a) the Internal Audit Strategy and Workplan 2016/17; and**
  - b) the Internal Audit Charter.**

### **Background**

2. The overall objective of internal audit is to provide an opinion on the overall adequacy and effectiveness of the Council's risk management strategy, control and governance processes. To do this audit work during the year needs to be planned to cover the significant risks facing the Council. In accordance with best practice the Committee's role is to review, assess and approve the annual internal audit work plan.
3. The proposed Internal Audit Strategy and Plan for 2016/17 which has been subject to extensive consultation with management is set out in **Appendix 1**.
4. An Audit Charter is a requirement of the Public Sector Internal Audit Standards and sets out the purpose, authority and responsibility of internal audit. It has to be formally agreed and approved by the organisation and periodically reviewed. The Charter establishes the internal audit activity's position within the Council and defines the scope of internal audit activities. In accordance with best practice the existing Charter, which was considered by the Committee in September 2013, has been reviewed to ensure it remains appropriate. A number of changes are required to reflect changes in PSIAS, updated Accounts and Audit Regulations and the creation of the shared audit service with Warwickshire. An updated version is attached for consideration by the Committee (**Appendix 2**).

### **Contact Points**

#### County Council Contact Points

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#### Specific Contact Points for this report

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### **Supporting Information**

- Appendix 1- Internal Audit Strategy and Workplan 2016/17
- Appendix 2- Internal Audit Charter

### **Background Papers**

In the opinion of the proper officer (in this case the Chief Financial Officer) there are no background papers relating to the subject matter of this report.