

# Audit and Governance Committee

**Dorset County Council**



Date of Meeting	13 March 2017
Officer	Chief Financial Officer
<b>Subject of Report</b>	<b>Internal Audit Plan - 2017/18</b>
Executive Summary	<p>This report presents the Internal Audit Plan for 2017/18, together with an explanation of the various factors that have been taken into account during its compilation.</p> <p>The report also incorporates the 'Internal Audit Charter' which sets out the operational relationship between the County Council and the South West Audit Partnership (SWAP). This governs and guides the operational work of the internal audit service in delivering against the audit plan.</p> <p>In addition, at its meeting in January, the Committee requested some further information and context to support specific audit review findings. This is provided in Appendix 2.</p>
Impact Assessment:	<p><i>Equalities Impact Assessment:</i></p> <p>The Internal Audit Plan and service delivery arrangements have been assessed. These are subject to regular reviews, in accordance with the Council's Equality Impact Assessment process, to ensure appropriate arrangements are in place and that the values that underpin these continue to be promoted.</p> <p><i>Use of Evidence:</i></p> <p>Compilation of the internal audit plan follows a risk-based approach, which considers guidance and feedback received from a consultation exercise with directors, senior officers and the Council's external auditor.</p>

	<p><i>Budget:</i></p> <p>The Council has identified and delivered a significant annual reduction in its basic internal audit budget since April 2010. This has been achieved through service restructuring (including the transfer of service delivery to SWAP) and a reduction in audit plan days which has contributed to the Council's financial saving requirements.</p> <p><i>Risk Assessment:</i></p> <p>Having considered the risks associated with this decision using the County Council's approved risk management methodology, the level of risk has been identified as:</p> <p>Current Risk: LOW Residual Risk LOW <i>(i.e. reflecting the recommendations in this report and mitigating actions proposed).</i></p> <p><i>Other Implications: None</i></p>
<p>Recommendation</p>	<p>That the Committee scrutinise the Internal Audit Plan for 2017/18, the Internal Audit Charter and Supplementary Information.</p>
<p>Reason for Recommendation</p>	<p>To enable an annual independent assurance opinion to be given on the Council's risk, governance and internal control environment.</p>
<p>Appendices</p>	<p><u>Appendix 1</u> Internal Audit Charter</p> <p><u>Appendix 2</u> Significant Audit Risks – Supplementary information for Audit &amp; Governance Committee</p>
<p>Background Papers</p>	<p>None</p>
<p>Report Originator and Contact</p>	<p>Name: Rupert Bamberger SWAP – Assistant Director Tel: 07720312464 Email: <a href="mailto:rupert.bamberger@southwestaudit.co.uk">rupert.bamberger@southwestaudit.co.uk</a></p> <p>Name: Mark Taylor Group Manager – Governance &amp; Assurance Tel: 01305 224982 Email: <a href="mailto:m.taylor@dorsetcc.gov.uk">m.taylor@dorsetcc.gov.uk</a></p>