

**ANNUAL INTERNAL AUDIT PLAN 2013/14 - DRAFT**

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**1. SUMMARY**

This report introduces the draft Annual Audit Plan for 2013/14.

**2. RECOMMENDATIONS**

2.1 The draft Annual Audit Plan is approved.

**3. DETAILS**

3.1 The draft Annual Audit Plan in Appendix 1, outlines the audits and direct audit day apportionment for the financial year 2013/14.

3.2 The audits set out in the audit plan have been prepared from an internal audit database that gathers data from both external and internal sources and analysis it under 4 main areas: financial materiality, risk, controls effectiveness and performance management.

3.3 The database allows the audit plan to be prepared recognising the challenges facing the Council within an analytical structure. The collected data for the audit plan after initial analysis were then assigned to one of 4 audit areas: Financial Control Audits, Business Systems, Corporate/Departmental audits. The report also has a final section entitled Contingency. This covers direct audit days for special investigations, agreed recommendation follow up and National Fraud Initiative (NFI) audit work.

3.4 Prior to Departmental Management Teams (DMTs) all Heads of Service received the database output for their responsibility areas, and risk ranked totals. Having received feedback from Heads of Service a draft audit plan was prepared and presented for review and comment to each DMT. Following these meetings the draft report went to the Strategic Management Team (SMT) on 4 March 2013, for their consideration and approval. External audit have also been provided a copy for their review

**4. CONCLUSION**

Internal Audit in preparing the audit plan, undertook an exercise to determine the audits that will enable Internal Audit over the next financial year to provide an assurance statement on the Council's overall internal control framework. The annual audit plan will be progressed by Internal Audit.

**5. IMPLICATIONS**

5.1 Policy: None

5.2 Financial: None

5.3 Personnel: None

5.4 Legal: None

5.5 Equal Opportunities: None

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