

**UPDATED ANNUAL AUDIT PLAN 2013/14**

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**1. SUMMARY**

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

**2. RECOMMENDATIONS**

2.1 The Audit Committee note the progress made to date in delivering the 2013/14 Annual Audit Plan.

2.2 The Audit Committee approve the proposed amendments to the Annual Audit Plan.

**3. DETAILS**

3.1 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 analyses it under 4 main areas: financial materiality, risk, controls effectiveness and performance management.

3.2 In September 2013, our progress report to the Audit Committee outlined a delay in the completion of the audit plan as a result of the PSIAS self-assessment, vacancies and other factors which have reduced available audit resources.

3.3 This report sets out proposed amendments to the audit plan for the remainder of the 2013-14 year. The revised plan is based on the current plan as far as possible, amended to focus on the risks and objectives associated with each review. Our objective is to optimise the effectiveness of Internal Audit for remainder of 2013-14 and the assurance provided by the programme of work.

**4. CONCLUSION**

In preparing the audit plan, Internal Audit undertook an exercise to determine the audits that will enable Internal Audit to provide an assurance statement on the Council's overall internal control framework over the 2013-14 financial year. We have therefore made proposals to deliver the plan as closely as possible, but compressed to focus on risks as far as possible.

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

For further information please contact Internal Audit on (01546 604759)

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