

**AUDIT COMMITTEE
15 MARCH 2016**

STRATEGIC AUDIT PLAN FOR 2016/17

Cabinet Member Councillor Peter Hare-Scott
Responsible Officer Audit Team Leader, Catherine Yandle

Reason for Report: To present the Strategic Audit Plan for 2016/17 to 2019/20 and the detailed Audit Work Plan for 2016/17.

RECOMMENDATION: The Committee approves the Audit Plans.

Relationship to Corporate Plan: Effective Internal Audit is a fundamental element of being an economic, efficient and effective council and can assist with reducing costs and doing things differently and better.

Financial Implications: Inadequate Internal Audit coverage would mean that the Internal Audit Team Leader cannot form an opinion as to the effectiveness of MDDC's internal control environment.

Legal Implications: Failure to produce a risk based audit plan would cause the Council to be in breach of the Public Sector Internal Audit Standards (PSIAS).

Risk Assessment: Without a strategic audit plan to adhere to, the Council is at risk of providing inadequate audit coverage on high-risk areas and no assurance on the control environment.

1.0 Introduction

- 1.1 The PSIAS require that the Audit Team Leader prepares a risk based strategic audit plan, which should take account of the adequacy and outcomes of the organisation's risk management, performance management and other assurance processes.
- 1.2 The draft plans were presented to this Committee for consideration at the meeting on 19 January; no changes were proposed at that meeting.
- 1.3 Subsequently, a minor change was proposed by management; to add an audit on Enforcement and Electronic forms/social media has been made annual. The amendments are reflected in the appendices to this report.

2.0 Recommendation

- 2.1 That the Committee approves the detailed Internal Audit Work Plan for 2016/17 which is attached at Appendix A and the four year Strategic Audit Plan 2016/17 to 2019/20 attached at Appendix B.

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Circulation of the Report: Cabinet Member and Management Team