

**AUDIT COMMITTEE**  
**30 MAY 2017**

**STRATEGIC AUDIT PLAN FOR 2017/18**

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

**Reason for Report:** To present the Strategic Audit Plan for 2017/18 to 2020/21 and the detailed Audit Work Plan for 2017/18.

**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 Manager 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.

**Equality Impact Assessment:** No equality issues identified for this report.

## **1.0 Introduction**

- 1.1 The PSIAS require that the head of internal audit 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 four year plan was presented to this Committee for consideration at the meeting on 21 March; a minor change was proposed to move Members' allowances to 2019/20, which fits in well with the next district election date, so this has been done along with other minor adjustments such as service structure changes.
- 1.3 The detailed Internal Audit Work Plan for 2017/18 has now been prepared from this in consultation with management and is attached at Appendix A for your consideration.

## **2.0 Recommendation**

- 2.1 That the Committee approves the detailed Internal Audit Work Plan for 2017/18 which is attached at Appendix A and the four year Strategic Audit Plan 2017/18 to 2020/21 attached at Appendix B.

**Contact for more Information:** Catherine Yandle, Audit Team Leader

**Circulation of the Report:** Cabinet Member and Management Team, Devon Audit Partnership