

Subject:	Internal Audit plan 2017/18		
Date of Meeting:	7 March 2017		
Report of:	Executive Director, Finance & Resources		
Contact Officer:	Name:	Graham Liddell	Tel: 01273 291323
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Ward(s) affected:	All		

FOR GENERAL RELEASE**1. PURPOSE OF REPORT AND POLICY CONTEXT**

1.1 The Audit & Standards Committee is asked to approve the Internal Audit plan. This includes:

- the proposed programme of internal audit and counter-fraud work for 2017/18
- the Internal Audit Charter which sets out the purpose, authority and responsibilities of the Internal Audit function
- the Quality Assurance Improvement Programme (including performance targets) which is designed to provide reasonable assurance to its key stakeholders that Internal Audit:
 - performs its work in accordance with its charter
 - operates in an effective and efficient manner
 - is adding value and continually improving the service that it provides.

2. RECOMMENDATIONS:

2.1 That the Committee approves the Internal Audit Plan including the Internal Audit Charter and Quality Assurance Improvement Programme.

3. CONTEXT/ BACKGROUND INFORMATION

3.1 Regulation 5 of The Accounts and Audit Regulations 2015 requires the Council to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes.

3.2 Public Sector Internal Audit Standards (PSIAS) require "senior management" and "the board" to approve:

- internal audit activity's plans and resource requirements
- the Internal Audit Charter

- the Quality Assurance Improvement Programme including performance targets to be agreed with and reported to senior management and the board

3.3 For Brighton & Hove “senior management” is the Executive Leadership Team (ELT) and the board is the Audit & Standards Committee.

3.4 The Executive Leadership Team (ELT) approved the draft plan on Wednesday 8 February 2017, subject to further updates to be made by the Head of Internal Audit in consultation with the Executive Director of Finance and Resources. The updated version of the plan is set out in appendix 1.

4. ANALYSIS & CONSIDERATION OF ANY ALTERNATIVE OPTIONS

4.1 The 2017/18 audit plan will be delivered in partnership with our colleagues from East Sussex County Council and Surrey County Council as part of Orbis IA. However, most of the work will be delivered by staff employed by Brighton & Hove City Council.

5. COMMUNITY ENGAGEMENT & CONSULTATION

5.1 The process of compiling the Internal Audit Plan has involved substantial consultations including with:

- members of ELT
- other heads of service and senior management
- staff within both Internal Audit and Corporate Fraud.

6. CONCLUSION

6.1 The Internal Audit plan, attached at appendix 1, sets out proposals for maintaining an adequate and effective system of internal audit for 2017/18. The Committee is recommended to approve it.

7. FINANCIAL & OTHER IMPLICATIONS:

Financial Implications:

7.1 It is expected that the 2017/18 Internal Audit plan will be delivered within the proposed budgetary resources.

7.2 The strategy and plan and action taken in line with recommendations from audits support the robustness and resilience of the councils practices and procedures and support the councils overall financial position.

Finance Officer Consulted: James Hengeveld

Date: 10/02/17

Legal Implications:

7.3 This report sets out the council’s plan for conforming with Regulation 5 of the Accounts and Audit Regulations 2015 which requires the Council to ‘undertake an effective internal audit to evaluate the effectiveness of its risk management,

control and governance processes.' It is within the delegated authority of the Audit and Standards Committee to approve the Plan.

Finance Officer Consulted: Victoria Simpson

Date: 13.2.17

Equalities Implications:

7.3 Not applicable.

Sustainability Implications:

7.4 Not applicable

Any Other Significant Implications:

7.5 None.

SUPPORTING DOCUMENTATION

Appendices:

1. Internal Audit plan 2017/18

Documents in Members' Rooms

1. None

Background Documents

1. None

