

**Internal Audit Plan 2015/16
Report of the County Treasurer**

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

1. The key objectives of Internal Audit in the plans are:

to provide assurance to the County Treasurer (as the Section 151 "responsible officer"), and to other directors and members, on the adequacy and security of those systems on which the County Council relies for its internal control (the "control environment");

to provide advice and assurance to managers and staff within the client directorates.

2. The planning process takes place with those clients towards the end of each financial year, resulting in an updated risk-based annual plan for the coming year. The risk-based audit work planned for 2015-16 is linked through the corporate and service risk registers to risks related to the achievement of the Council's strategic objectives, as defined in the Strategic Plan. This is explained in more detail in the separate summary report.
3. Approval of the overall plan for internal audit rests with the Audit Committee. This proposed plan will be consolidated with that of the other services and form the whole audit plan.
4. Delivery of the Internal Audit Service will be by the Devon Audit Partnership, a shared services arrangement between Devon County Council, Plymouth City and Torbay Councils.

Recommendation: members of the committee are requested to consider:

- the proposed audit plan for 2015/16;
- provide input which will assist the ongoing internal audit planning process for 2015/16.

Mary Davis

Electoral Divisions: All
Local Government Act 1972

List of Background Papers

Contact for Enquiries: Robert Hutchins
Tel No: (01392) 382437 Larkbeare House

<u>Background Paper</u>	<u>Date</u>	<u>File Ref</u>
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Nil

There are no equality issues associated with this report