

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	ANNUAL INTERNAL AUDIT PLAN 2017-18		
DATE OF DECISION:	24 TH APRIL 2017		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Elizabeth Goodwin	Tel: 023 80
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STATEMENT OF CONFIDENTIALITY			
None.			
BRIEF SUMMARY			
<p>On an annual basis the Chief Internal Auditor is required to produce an Annual Plan that translates into a schedule of audit assignments. The plan defines the areas and potential scope inclusion and must provide a sufficient review of the Authority's functions in order to form an annual opinion on the effectiveness of the control framework. The plan must be proportionate to the risk exposure and appropriately aligned to the strategic objectives of the Council.</p> <p>With effect from 1st April 2017 the internal audit & counter fraud function will be delivered in collaboration with Portsmouth City Council (PCC) under the direction and control of the shared Chief Internal Auditor (the Chief Internal Auditor for PCC).</p> <p>As this is a new arrangement, the 2017-18 Annual Audit Plan presented is a provisional plan that will be extended during the quarter 1 and represented to this committee. The reason for the provisional plan is to allow the Chief Internal Auditor to accurately assess the needs of the Council following discussions with all members of the senior management team and relevant members.</p>			
RECOMMENDATIONS:			
	(i)	That the Governance Committee approves the provisional Annual Internal Audit Plan for 2017-18 as attached.	
REASONS FOR REPORT RECOMMENDATIONS			
1.	In accordance with internal audit practices and protocol, the Governance Committee is required to approve, but not direct the annual audit plan for Internal Audit & Counter Fraud.		
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED			
2.	None		
DETAIL (Including consultation carried out)			
3.	1.	The provisional Internal Audit Plan for 2017-18 has been approved by the Council's Management Team.	
	2.		

RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
4.	None
<u>Property/Other</u>	
5.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
6.	The Accounts and Audit (England) Regulations 2015 state 'a relevant body must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the Public Sector Internal Auditing Standards.
<u>Other Legal Implications:</u>	
7.	None
POLICY FRAMEWORK IMPLICATIONS	
8.	None
KEY DECISION?	No
WARDS/COMMUNITIES AFFECTED:	None
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	Annual Internal Audit Plan 2017-18
Documents In Members' Rooms	
1.	None
Equality Impact Assessment	
Do the implications/subject of the report require an Equality and Safety Impact Assessments (ESIA) to be carried out.	No
Privacy Impact Assessment	
Do the implications/subject of the report require a Privacy Impact Assessment (PIA) to be carried out.	No
Other Background Documents	
Equality Impact Assessment and Other Background documents available for inspection at:	
Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
None	