

## **PROPOSED INTERNAL AUDIT PROGRAMME 2017/18**

**Officer contact:** Michael Howard Tel: 01494 421357 Ext 3357  
Email: mike.howard@wycombe.gov.uk

### **PROPOSED DECISION**

That:

- (i) The Internal Audit programme for 2017/18 as attached at Appendix A is agreed; and that
- (ii) The audit programme be reviewed half-yearly and reported as part of the Audit, Risk Fraud Manager's half yearly report.

#### **Corporate Implications**

1. The provision of an Internal Audit service is a statutory function as defined by S151 of the Local Government Act 1972 which places a duty on the Council to make arrangements for the proper administration of its financial affairs. The work of Internal Audit is an essential component providing an assurance to Management and to those charged with governance, that sound systems of internal control are present and are working effectively.

#### **Executive Summary**

2. The annual audit programme is presented to the Audit Committee each year and is compiled after taking into consideration the following contributions:
  - Areas of interest from the Chief Executive, the Corporate Director, the Council's S151 Officer and the Heads of Service.
  - Areas of interest as determined by the Audit, Risk and Fraud Manager.
  - The contribution from Members of the Audit Committee.
  - The Strategic Risk Register is used as this provides a useful reference point as regards risk and control.
3. The programme for 2017/18 makes provision to perform 9 Core financial reviews (75 days) and 10 Non-Core financial reviews (55 days).
4. The Council's Internal Audit Service will continue to undertake the core financial audits necessary to provide Management with an assurance as regards the effectiveness of the internal control framework.
5. To deliver the audit programme the following resources will be used:
  - External call off contract. We have engaged Moore Stephens to provide internal audit services and deliver the audit programme for 2017/18. The Audit, Risk & Fraud Manager oversees the delivery of the audit programme and works closely with Moore Stephens, ensuring that a timely and effective service is provided.

6. In addition to the role of overseeing the delivery of the Councils' Audit programme, the Audit, Risk and Fraud Manager has:
  - Direct management responsibility for the Corporate Investigations Team,
  - Involved in the quarterly reporting of the strategic risk register and implementing service based operational risk registers,
  - Involved in the Council's corporate governance arrangements through developments in the annual service-based planning process, the internal annual assurance statement process the externally published annual governance statement as well as oversight of the annual contract review framework.
7. The proposed 2017/18 audit programme has been compiled on the principle of business as usual and does not reflect any impacts of the decision as regards Modernising Local Government (MLG). Therefore, any changes in Council service provision, following a decision on MLG will be reflected in a revised audit programme which will be presented for consideration and approval by both the Strategic Management Board and the Audit Committee.