

INTERNAL AUDIT CHARTER AND WORK PLAN 2016/17

To: Corporate Governance & Finance Committee

Date: 21st March 2016

From: Trevor Bowd - Principal Auditor

[Q224]

1.0 ISSUE

1.1 To present to Corporate Governance & Finance Committee the Internal Audit Charter and Work Plan for the financial year 2016/17.

2.0 RECOMMENDATIONS

2.1 That the Internal Audit Charter and Work Plan for the financial year 2016/17 be approved.

3.0 BACKGROUND/OPTIONS

3.1 One of the requirements of the Public Sector Internal Audit Standards is to have in place an Internal Audit Charter which sets out the purpose, authority and responsibility of the Internal Audit Service within the organisation and replaces the former Audit Strategy/Terms of Reference requirements under the old Cipfa Code of Practice. With the exception of minor changes to job titles the Charter is unchanged from that presented to this Committee in March 2015.

3.2 Also attached to the Charter is the proposed Internal Audit Work Plan for the financial year 2016/17 which has been produced in part by an assessment of risk undertaken by the Principal Auditor, and also in consultation with Service Leads. The Plan is not a static document and may change during the financial year as issues emerge or demands on resources change.

4.0 ARGUMENTS/CONCLUSIONS

4.1 The Internal Audit Charter sets out the purpose, authority responsibilities of Internal Audit. The Work Plan has been developed to ensure that Internal Audit resources are used effectively. There are still 38 days of resource to be allocated to specific reviews. It is proposed that the Corporate Risk Register drives a programme of service reviews to utilise these days, with any remaining days held as 'Contingency' should any new work arise.

5.0 FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

5.1 There are no additional cost implications arising from this report. A full Equality Impact Assessment is not required.

## 6.0 APPENDICES

Appendix 1 - Internal Audit Charter  
Appendix 2 – Work Plan for 2016/17

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<u>Background Documents</u>	<u>Location</u>	<u>Contact Officer</u>
Public Sector Internal Audit Standards	Room 207 The Grange Ely	Trevor Bowd Principal Auditor (01353) 616219 E-mail: <a href="mailto:trevor.bowd@eastcambs.gov.uk">trevor.bowd@eastcambs.gov.uk</a>