

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 4 April 2013

ANNUAL AUDIT PLAN 2013-14

REPORT BY HEAD OF FINANCE

ABSTRACT

This report submits the Chief Internal Auditors Annual Audit Plan for 2013-14 for ratification.

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Committee:-

- a) Note that a risk-based approach methodology has been utilised to develop the proposed Internal Audit Plan for 2013-14
- b) Ratifies the proposed [2013-14 internal audit plan](#)

2. INTRODUCTION

In terms of the new Public Sector Internal Audit Standards (PSIAS) the Chief Internal Auditor is required to set a risk based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance risk management and internal controls.

This report presents, at [Appendix I](#), the outcomes of the annual planning exercise and the Chief Internal Auditor's proposed annual audit plan for 2013-14 for ratification.

3. RISK BASED APPROACH

Best practice requires that the annual audit plan is developed using a risk based approach in consultation with audit stakeholders. Appendix I explains the well-established process which is utilised within internal audit from consultation on the audit universe, calculation of available audit days, through identification of auditable areas to risk assessment and the final proposed plan.

4. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report. Delivery of the audit plan can be achieved from the audit resources which have been budgeted for in financial year 2013/14.

5. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising directly from this report.

6. EQUALITIES IMPLICATIONS

The issues dealt with in this Report have been the subject of consideration from an equalities perspective (as required by legislation). An equalities impact assessment is not required

7. CONSULTATION

The Chief Executive, Head of Law and Administration and all Directors have been consulted in the preparation of this report.

**IAN LORIMER
HEAD OF FINANCE**

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

Fin/JW/SC
7 March 2013