

Report of:	Meeting	Date	Item No.
Corporate Director of Resources	Audit Committee	22 September 2015	10

REVISION OF THE 2015/16 AUDIT PLAN

1. Purpose of Report

- 1.1 To approve a revised annual Internal Audit Plan for the 2015/16 financial year.

2. Outcomes

- 2.1 Effective information governance arrangements resulting from the implementation of actions agreed in the information governance audit report issued in January 2015.

3. Recommendations

- 3.1 Members are asked to approve the revised annual Audit Plan attached at Appendix 1.

4. Background

- 4.1 The agreement of an annual audit plan assists the Authority to put in place an appropriate control environment and effective controls which provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and regulations.
- 4.2 The annual Internal Audit Plan for the 2015/16 financial year was originally approved by the Audit Committee in March 2015.
- 4.3 In January 2015, Lancashire County Council issued a report following an audit of the Councils information governance arrangements which included an action plan containing 16 recommendations. Whilst the recommendations have been prioritised it is suggested that the audit plan for 2015/16 is revised to allow the report's recommendations to be addressed accordingly.
- 4.4 It is expected that the work will be undertaken across two financial years and 66.5 days have been ring-fenced in the 2015/16 plan. An assessment will be carried out towards the end of the financial year to decide how many days will be required in the 2016/17 audit plan.

5. Key Issues and Proposals

- 5.1 The revised annual Audit Plan for the 2015/16 financial year is attached at Appendix 1.
- 5.2 The items that have been deleted will still be completed, albeit in 2016/17 financial year with the information governance work being considered a higher priority at this stage.

IMPLICATIONS	
Finance	Key financial system audits are subject to a full system based audit every two years.
Legal	This will ensure good governance and probity.

OTHER RISKS/IMPLICATIONS: CHECKLIST

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

Risks/Implications	✓ / x
Community Safety	x
Equality and Diversity	x
Sustainability	x
Health and Safety	x

Risks/Implications	✓ / x
Asset Management	x
Climate Change	x
Data Protection	x

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List of Background Papers:		
Name of Document	Date	Where available for inspection

LIST OF APPENDICES

Appendix 1 - Annual Audit Plan - 2015 / 16 (Revised September 2015)

arm/audit/cr/15/2209jb2

Annual Audit Plan - 2015 / 16 (Revised September 2015)

Category of Audit	Total Days	Head of Governance	In House Days	Lancashire County Council Days	Mazars Days
General / Meetings / Training / Non-Chargeable					
Management - Travel & Subsistence	7	1	1	3	2
Audit Committee (Preparation of report / attendance at meetings)	20	15	5		
Research and Reading	13	10	3		
North West Audit Group Meetings x 5	3	3			
Corporate Meetings / Senior Leadership Team Meetings / Team Briefs	28	20	8		
Annual / Quarterly Planning of Audit Work	2	2			
Training and Development (courses / seminars)	4	2	2		
Annual Governance Statement (preparation / monitoring)	5	5			
General Audit Advice and Liaison	18	5	13		
Routine Monitoring					
Email / Internet / Mobiles & Landlines	5	5			
Maintaining Gifts and Hospitality Register / Promotion	3	3			
Audit Contingencies					
Contingency for Investigations / Whistleblowing	25	10	15		
IT Audits					
Computer / IT Audits (yet to be agreed)	15.5	0.5	-	15	
Corporate / Cross Cutting Audits					
Follow-up work from 2014/15 audit plan	10.5	0.5			10
Financial Systems Audits					
Debtors, Creditors & Budgetary Control	20.5	0.5		20	
Treasury Management	10.5	0.5	10	10	
Council Tax / Support Scheme	10.5	0.5	10		
Council Tax Debt Recovery - New workflow process	5.5	0.5	5		
Housing Benefit Overpayments	5.5	0.5	5	5	

Operational Audits					
Compliance to Financial Procedures Rules (roll to 2016/17)	10.5	0.5	10		
YMCA	10.5	0.5	10		
Fleetwood and Poulton Market	10.5	0.5	10		
Thornton Little Theatre	5.5	0.5	5		
CCTV - Compliance with Code of Practice	5.5	0.5	5		
Waste Contract and Monitoring Arrangements - Follow up	5.5	0.5	5		
Committee Reports - Implications and Reporting Deadlines (roll to 2016/17)	10.5	0.5	10		
Development Control	10.5	0.5			10
E-Benefit System	5.5	0.5	5		
Compliance to Transparency Code of Practice	10.5	0.5	10		
Private Sector Housing - Grants and Enforcement	10.5	0.5	10		
Care and Repair	10.5	0.5			10
Compliance to Anti-social Behaviour, Crime and Policing Act 2014	10.5	0.5	10		
Housing Options - Homelessness	10.5	0.5	10		
RIPA	5.5	0.5	5		
Compliance to Public Internal Audit Standards – Peer-review (roll to 2016/17)	30	20	10		
Other Areas of Work					
Develop, collate and analyse Governance Survey	17	2	15		
Risk Management (Strategic and Operational)	9	1	8		
Information Governance (Inc. data security/protection, Records Management & FOI)	91.5	46.5	45		
Other Head of Governance Responsibilities	70	70			
Anti-Fraud & Corruption / Bribery Act (Development / Awareness & Monitoring)	15	10	5		
GRAND TOTAL	510	220	220	38	32

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