

**Report To:** Corporate Governance Committee

**Date of Meeting:** 15 April 2014

**Lead Officer:** Ivan Butler – Head of Internal Audit Services

**Report Author:** as above

**Title:** Draft Internal Audit Strategy 2014-15

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**1. What is the report about?**

This report presents the draft strategy for the Internal Audit Service 2014-15 for the Committee's consideration and comment.

**2. What is the reason for making this report?**

The Committee's terms of reference require it to consider the audit planning strategy of the Council's internal audit service; therefore this report is for information and consideration only.

**3. What are the Recommendations?**

The Committee considers and comments on the proposed draft Internal Audit Strategy 2014-15.

**4. Report details.**

The draft Internal Audit Strategy 2014-15 is attached as Appendix 1. As the service recently moved to the Business Improvement & Modernisation Service, the Strategy is an overview of where the service is likely to spend its time during 2014-15, pending a forthcoming review of how the Council can improve and co-ordinate its approach to providing assurance and service improvement.

The Head of Internal Audit is currently consulting with the Senior Leadership Team and will then work with other managers in Business Improvement & Modernisation by the end of August to develop an approach to assurance and improvement work that will culminate in a new Internal Audit Strategy from September 2014.

**5. How does the decision contribute to the Corporate Priorities?**

The Internal Audit Service provides assurance and advice to all levels of management and elected members on the quality of operations within the Council. Its work focuses on governance, risk management, performance, efficiency and operational and financial control, all of which are essential to the achievement of corporate priorities. It also carries out projects to ensure that the Council is on target

to deliver its corporate priorities and specific projects to improve service efficiency and modernisation.

**6. What will it cost and how will it affect other services?**

There are no specific cost or service implications arising from this report.

**7. What are the main conclusions of the Equality Impact Assessment (EqIA) undertaken on the decision? The completed EqIA template should be attached as an appendix to the report.**

This report does not require a decision or proposal for change, so there is no impact on people who share protected characteristics.

**8. What consultations have been carried out with Scrutiny and others?**

There has been no consultation on the draft Strategy at this stage but the Head of Internal Audit is currently consulting the Senior Leadership Team on the more detailed requirements for the service and how it can co-ordinate its approach in future.

**9. Chief Finance Officer Statement**

There is no financial impact; therefore a statement is not required.

**10. What risks are there and is there anything we can do to reduce them?**

As the Internal Audit Strategy is at a very early draft stage, there are no risks associated with it at present but these will be considered as consultation with the Senior Leadership Team progresses.

**11. Power to make the Decision**

There is no decision required for this report but there is a requirement under the local Government (Wales) Measure 2011 for the 'audit committee' to oversee the Council's internal audit arrangements.