

CYNGOR SIR POWYS COUNTY COUNCIL.

AUDIT COMMITTEE

13th April 2012

REPORT AUTHOR: Internal Audit Manager

SUBJECT: Internal Audit Plan 2012/13 - Quarter 1

REPORT FOR: Information

1.0 Planning Process

- 1.1 It is the role of the Audit Committee to be satisfied that there is effective internal audit coverage of the Council's systems, mechanisms, policies and practices to be able to gain assurance that the Council has a robust internal control framework.
- 1.2 The nature, extent and wide-ranging array of services that the council provides mean that Internal Audit do not have the resources to effectively cover all of the auditable areas. Instead, work needs to be allocated in accordance with our knowledge and experience of risk.
- 1.3 The planning process considers the Council's own risk management / performance management processes and the impacts of the Council's agreed objectives in the Powys Change Plan.

In addition, each Head of Service is given the opportunity to identify potential areas of audit activity. However, it should be emphasised that the planning process is independent and objective with the final decisions being taken by solely by the Internal Audit Manager.

The result is an audit plan that effectively prioritises resources to those areas that are perceived to be the highest risk and will contribute towards the council achieving its goals.

- 1.4 The Internal Audit Annual Plan for 2012/13 is still under development.. As an interim measure, Appendix B contains an interim plan for the first Quarter of the financial year (1st April to 30th June) that is based on requested work, carried forward work areas and judgements made by the Audit Manager. The full annual plan will be presented to the next meeting of the Audit Committee.
- 1.5 The audit plan is an indication of the audit work to be undertaken in the financial year. However, there is some flexibility in the planning process to allow the Section to react to changing situations, new demands and requests from Directorates.

2.0 Conclusion

2.0 Whilst Internal Audit should retain independence in the planning process, it is important that Audit Committee should be satisfied that there is adequate audit coverage.

Recommendation:	Reason for Recommendation:
The Internal Audit Plan should be noted and endorsed by the Audit Committee.	To ensure adequate internal audit coverage.

Person(s) To Implement Decision:	Audit Manager
Date By When Decision To Be Implemented:	

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Background Information used to prepare Report:

CIPFA “Code of Practice for Internal Audit in Local Government 2003”
Powys CC Internal Risk reports
Powys Change Plan and Service Strategies
Financial and Insurance information

Internal Audit Plan by Service for the 1st Quarter 2012/13

Directorate	Service	Audit Areas	Days
Law & Gov	Legal	Legal 106 agreements	6
Law & Gov	ICT & Customer	Information Security Audit Rollout	4
Law & Gov	ICT & Customer	Registrars	1
Law & Gov	ICT & Customer	Customer Services Points	1
Law & Gov	ICT & Customer	ICT Business Continuity & Disaster Recovery	5
Law & Gov	ICT & Customer	ICT disposal of Assets	8
Law & Gov	HR	Payroll	15
Law & Gov	HR	Severance, Retirement & Redundancy Schemes	12
*	*	*	*
Com, Skills & Learn	Leisure & Rec	Zipporah Income Collection	10
Com, Skills & Learn	Leisure & Rec	Brecon Leisure Centre	8
Com, Skills & Learn	Schools Service	School- Primary X 8	30
Com, Skills & Learn	Schools Service	School- Secondary x2	14
Care & Wellbeing	Schools Service	Home schooling	4
Com, Skills & Learn	Schools Service	WAG Grants	4
Com, Skills & Learn	Regen & Dev	The Pavilion	6
*	*	*	*
Fin & Inf	LES	Statutory Testing	12
Fin & Inf	LES	Asset Management	9
Fin & Inf	LES	Parking fines	8
Fin & Inf	LES	Environmental Audit Programme	6
Fin & Inf	LES	Health & Safety (Contractors)	3
Fin & Inf	LES	Health & Safety (Operational Staff)	12

Fin & Inf	LES	Business Continuity LES	6
Fin & Inf	LES	ROCC SYSTEM- Purchasing & job Costing	20
Fin & Inf	LES	County Farm Estates	8
Fin & Inf	LES	Health Surveillance - Accessment/ training	10
Fin & Inf	LES	Fleet / Pool Cars	12
Fin & Inf	Finance	PCP Savings	10
Fin & Inf	Finance	National Fraud Initiative 2012	15
*	*	*	*
Care & Wellbeing	Children	Multi Agency Decision Panels	4
Care & Wellbeing	Children	Care Assessment Process	8
Care & Wellbeing	Adult	Care Needs Assessment- Adults	5
Care & Wellbeing	Adult	Aids to Mobility	6
*	*	*	*
Corporate	Regen & Dev/ LES	Special Investigation - interim	10
Corporate	Misc	Miscellaneous Carried Forward Work	12
Total Q1 Days Allocated			304