

## **SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Audit & Risk Committee    **DATE:** 12<sup>th</sup> March 2015

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**WARD(S):** All

### **PART I** **FOR DECISION**

#### **INTERNAL AUDIT STRATEGY 2015-16**

##### **1 Purpose of Report**

The Council is required to have an effective internal audit function. As part of the role of internal audit, there needs to be a strategy for the year ahead setting out the audits due to be undertaken for 2015-16.

##### **2 Recommendations**

The Audit & Risk Committee is requested to resolve to comment upon, and potential amend, the internal audit strategy.

The Audit & Risk Committee is requested to resolve to approve the internal audit strategy.

##### **3 Sustainable Community Strategy Priorities**

The actions contained within the attached reports are designed to improve the governance of the organisation and will contribute to all of the emerging Community Strategy Priorities

###### Priorities:

- *Economy and Skills*
- *Health and Wellbeing*
- *Regeneration and Environment*
- *Housing*
- *Safer Communities*

##### **3b Five Year Plan Outcomes**

The Internal audit strategy supports all of the five year plan outcomes. The strategy is driven, in part, by the five year plan, and includes a specific audit to review the governance around the delivery of the plan and the outcomes that support it.

##### **4 Other Implications**

###### (a) Financial

The internal audit strategy scope is deliverable within the current budget.

## (b) Risk Management

<b>Risk</b>	<b>Mitigating action</b>	<b>Opportunities</b>
Legal		
Property		
Human Rights		
Health and Safety		
Employment Issues		
Equalities Issues		
Community Support		
Communications		
Community Safety		
Financial		
Timetable for delivery		
Project Capacity		
Other		

## (c) Human Rights Act and Other Legal Implications

These are covered within the Internal Audit Strategy.

## (d) Equalities Impact Assessment

There is no identified need for the completion of an EIA

## **5 Supporting Information**

5.1 The Council must put in place a summary for the internal audits to be completed for the year ahead. The strategy for those audits included is based upon:

1. Audits which support the delivery of the Five Year Plan
2. Audits which are focussed on the risks included within the Corporate Risk Register
3. Audits which are required by our external auditors, to enable them to place reliance upon the internal controls operated by the Council.

5.2 The Internal Audit Strategy is included at Appendix A and sets out the detail and the days per audit, for the year ahead. The Strategy has been discussed with respective directorates and CMT before being presented to the Audit & Risk Committee.

## **6 Comments of Other Committees**

None

## **7 Conclusion**

The Internal Audit Strategy is balanced across the three drivers of the strategy and is recommended for approval by the Audit Committee.

8 **Appendices Attached**

'A' - Internal Audit Strategy

9 **Background Papers**

'1' - Five Year Plan

'2' - Q3 Governance report: 2014-15