

ABERDEEN CITY COUNCIL

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COMMITTEE	Audit and Risk
DATE	27 February 2014
DIRECTOR	Angela Scott
TITLE OF REPORT	Internal Audit Plan 2014/15
REPORT NUMBER:	CG/14/32

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1. PURPOSE OF REPORT

The purpose of this report is to set out the proposed Internal Audit Plan for 2014/15.

2. RECOMMENDATION(S)

that the Committee:–

- (a) agree the Internal Audit Plan 2014/15 as set out in the attached paper;
- (b) note that proposed dates for commencement and reporting for each review have been included in the Plan and instruct the Council's internal audit supplier, PriceWaterhouse Coopers, to confirm dates with auditees and confirm a detailed schedule to the next meeting of the Committee;
- (c) agree that, once agreed, the Internal Audit Plan be referred to each Service Committee for their information;
- (d) note that the Council's external auditors, Audit Scotland, have been consulted on the Internal Audit Plan and confirmed they will place reliance on internal audit's continuous controls testing of financial governance for the 2014/15 accounts;
- (e) agree to refer the Internal Audit Plan to the Council's Local Area Network for their information; and
- (b) agree that, once the Council's Shared Risk Assessment has been prepared and made available by the Local Area Network, that officers and Internal Audit review the Annual Internal Audit Plan to determine whether further review work is required.

### 3. FINANCIAL IMPLICATIONS

The Council has agreed a budget of £400,000 for Internal Audit in 2014/15. The attached Plan can be delivered from within this budgeted figure.

### 4. OTHER IMPLICATIONS

Officers in all Services are required to assist Internal Audit in the conduct of the agreed reviews and recommendations from reviews will often require staff and other resources to implement.

### 5. BACKGROUND/MAIN ISSUES

The proposed Internal Audit Annual Plan is presented for the consideration of the Audit and Risk Committee. Full details of the approach and specific context for the Plan are included within the attached report.

### 6. IMPACT

The overall impact of an effective Internal Audit function is to add value to and improve the Council's operations and to protect its assets, reputation and sustainability.

### 7. MANAGEMENT OF RISK

There are no identified material risks which would result from the approval of the recommendations in this report. The Plan has been prepared on a risk based approach and detailed reviews are included as mitigation of identified risks.

### 8. BACKGROUND PAPERS

5 Year Corporate Service Business Plan	-	ACC
Corporate Risk Register	-	ACC
Service Risk Registers	-	ACC
Internal Audit Charter	-	ACC
Internal Audit Methodology	-	PWC
Internal Audit Contract	-	ACC / PWC

### 9. REPORT AUTHOR DETAILS

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