

ABERDEEN CITY COUNCIL

COMMITTEE	Pensions Committee
DATE	23 June 2017
TITLE OF REPORT	Internal Audit Plan 2017/18
REPORT NUMBER	IA/17/013
DIRECTOR	N/A
AUTHOR	David Hughes

1. PURPOSE OF REPORT

The purpose of this report is to seek approval of the attached Internal Audit plan for 2017/18.

2. RECOMMENDATION

It is recommended that the Committee approve the attached Internal Audit Plan for 2017/18.

3. BACKGROUND/MAIN ISSUES

- 3.1 It is one of the functions of the Audit, Risk and Scrutiny Committee to review the activities of the Internal Audit function, including the approval of the Internal Audit Plan for Aberdeen City Council. However, the remit of that Committee does not extend to Internal Audit issues relating to the Pension Fund. This is reserved to the Pensions Committee.
- 3.2 The Internal Audit plan for Aberdeen City Council for 2017/18, along with the methodology for determining the areas to be reviewed, has already been approved by the Audit, Risk and Scrutiny Committee.
- 3.3 The audit included in the attached plan, as well as those in previous and future plans, will help familiarise Internal Audit with the Pension Fund's control environment and governance arrangements, allowing assurance to be provided regarding those arrangements. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for management to consider. Where appropriate, Internal Audit will obtain assurance from other sources, for example external audit, based on their work and reported outcomes.
- 3.4 Internal Audit's work will be undertaken in compliance with Public Sector Internal Audit Standards and Aberdeen City Council's Internal Audit Charter

as approved by the Audit, Risk and Scrutiny Committee on 9 March 2016.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report.

6. IMPACT SECTION

6.1 An equality impact assessment is not required because the reason for this report is for Committee to approve the Internal Audit Plan and there will be no differential impact, as a result of this report, on people with protected characteristics.

7. REPORT AUTHOR DETAILS

David Hughes, Chief Internal Auditor
David.Hughes@aberdeenshire.gov.uk
(01224) 664184

Appendix A

INTERNAL AUDIT PLAN 2017/18

North East Scotland Pension Fund

SUBJECT	SCOPE	OBJECTIVE
Pensions Systems	Pensions Systems	Consider whether appropriate control is being exercised over the system, including contingency planning and disaster recovery, and its data input, and that interfaces to and from other systems are accurate and properly controlled.