

**CYNGOR SIR POWYS COUNTY COUNCIL.**

**AUDIT COMMITTEE**

**6<sup>th</sup> July 2016**

**REPORT AUTHOR: Head of Financial Services**

**SUBJECT: Internal Audit Plan 2017/18**

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**REPORT FOR: Decision**

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**1.0 Introduction**

1.1 One of the functions of the Audit Committee is to be satisfied 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.

**2.0 Purpose**

2.1 The Council has agreed for the South West Audit Partnership (SWAP) to deliver 1000 days of internal audit coverage for 2017/18.

2.2 This report presents the Internal Audit Plan contained in (Appendix A & B) , together with an explanation of the various factors that have been taken into account during its compilation.

2.3 The audit plan is an indication of the audit work to be undertaken over the year. However, there is some flexibility in the planning process to allow reactions to changing situations, new demands and requests from Services. Any changes will be agreed by the Section 151 Officer or Deputy Section 151 Officer.

**3.0 Decision**

3.1 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 for the 2017/18 financial year.

<b>Recommendation:</b>	<b>Reason for Recommendation:</b>
The Draft Internal Audit Plan (appendix B) be endorsed by the Audit Committee.	To ensure adequate internal audit coverage to enable an evidence based opinion on the internal control environment.

<b>Person(s) To Implement Decision:</b>	Head of Financial Services
<b>Date By When Decision To Be Implemented:</b>	With immediate effect

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**Background Information used to prepare Report:**  
**None**

