

Audit Committee – 27 June 2013

## **5. 2013/14 SWAP Internal Audit Plan - Revised**

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### **Purpose of the Report**

This report has been prepared for the Audit Committee to agree the proposed changes to the 2013-14 Internal Audit Plan.

### **Recommendation**

To agree the new Audit Plan attached as Appendix A.

### **Background**

The Audit Committee agreed the 2013/14 Internal Audit Plan at its February meeting. Since then the Audit Manager and the S151 Officer have identified higher risks and also looked to allocate time that had previously been a 'Contingency' within the approved total plan of 419 days.

There has also been an announcement by Grant Thornton that they will be placing a different level of assurance on the annual 'key control' audits that have always been part of the audit plan. As such, the S151 Officer and the Audit Manager have looked into more added value reviews that will still provide ongoing assurance in respect of the key financial systems whilst not being directed and prescribed by the audit programmes designed by the Audit Commission (former External Auditors).

Appendix A – Revised Internal Audit Plan 2013-14.

### **Financial Implications**

There are no financial implications associated with these recommendations.

### **Background Papers:**

None.

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