



Committee and date

Audit Committee

4 February 2010

4.45pm

Item No

5

Public

INTERNAL AUDIT STRATEGY

Responsible Officer Ceri Pilawski

Email: ceri.pilawski@shropshire.gov.uk

Telephone: 01743 252027

Summary

This report proposes the approval of an Internal Audit Strategy 2009/10 to 2012/13.

Recommendations

- A. Members are asked to consider and approve the proposed Internal Audit Strategy.

Report

1. The adoption of an audit strategy will reflect best practice as set out in the Code of Practice for Internal Audit in Local Government in the United Kingdom, 2006 (CIPFA). This document is used as the basis to review the effectiveness of the Internal Audit Service by the Audit Commission on a triennial basis.
2. An audit strategy is a high level statement of how the Internal Audit Service will be delivered and developed in accordance with the terms of reference and how it links to the organisational objectives and aims. The strategy expands upon the Terms of Reference and both documents should be read as a whole, they are further supported by the Internal Audit Manual.

3. The strategy will communicate the contribution that Internal Audit makes to the Council and includes:
 - a. Internal Audit’s vision, purpose and values
 - b. How Internal Audit will approach work
 - c. How the Head of Audit has formed and evidenced their opinion on the control environment to support the Annual Statement on Internal Control
 - d. How Internal Audit’s work will identify and address significant local and national issues and risks
 - e. How the service will be provided, i.e. internally, externally, or a mix of the two
 - f. The resources and skills required to deliver the strategy

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom 2006

Human Rights Act Appraisal

The recommendations contained in this report are compatible with the provisions of the Human Rights act 1998

Environmental Appraisal

n/a

Risk Management Appraisal

An Audit Committee has a key function in ensuring and maintaining effective corporate governance arrangements are in place in the Council. The Audit Strategy provides evidence of such arrangements

Community / Consultations Appraisal

n/a

Cabinet Member

Keith Barrow, Leader of The Council (Brian Williams, Chairman of Audit Committee)

Local Member

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Appendices

A - Internal Audit Strategy 2009 to 2013