

Internal Audit Plan 2012/13

1 Summary & Key Themes

- 1.1 The Internal Audit Plan is presented at a summary level at Appendix 1. There are a number of key themes emerging within the 2012/13 Internal Audit Plan, including:
- Governance & Assurance Framework
 - Proposed move to Shared Service Single Legal Entity (SLE)
 - New Service Delivery models
 - Business & Service Planning
 - Care Management & External Provider Contracts

2 The Process

- 2.1 The Plan has been prepared by taking the following into account:
- Adequacy and outcomes of the Authority's risk management, performance management and other assurance processes.
 - Internal Audit's own risk assessment from recent Service away day.
 - Key Priorities and Issues from the Authority's Business Plan 2012/2015.
 - Preliminary consultation with key stakeholders (e.g. Corporate Management Team, External Audit, Internal Audit staff, Cheshire West and Chester Internal Audit).
- 2.2 The Plan will be further defined in the coming weeks, through the following:
- Outcomes from the Service Delivery Planning process i.e. key risks identified.
 - Outcomes from the Annual Governance Statement processes.
 - Further consultation with key stakeholders (e.g. Heads of Service).
- 2.3 The Plan needs to be flexible to be able to reflect the changing risks and priorities of the organisation and recent experience has reinforced this. A number of assumptions have been made at this stage e.g. the move to Shared Service SLE and the Plan will need to be regularly reviewed and updated accordingly. For this reason, the annual contingency has been increased to 200 days.
- 2.4 In addition, there are a number of developments and improvements to the service that the Internal Audit team has identified and the associated tasks and activities will be built into the planning process.
- 2.5 The detailed Audit Plan, when completed, will be shared with the Member/Officer group, responsible for Audit.

3 Conclusion

- 3.1 The report supports an effective audit planning process, based on the risks to the Authority and in accordance with the Code of Practice for Internal Audit.