

AC38. Internal Audit Plan 2017/18

The committee considered a report by the Internal Audit Manager presenting the Internal Audit Plan 2017/18 for approval.

The proposed audit plan for 2017/18 was set out in an appendix to the report. The programme included 21 assignments.

A joint working arrangement with Clackmannanshire Council had been agreed. As a result, Falkirk Council's Internal Audit team will provide management and supplemental resources to deliver Clackmannanshire Council's internal audit programme. The report set out the benefits to Falkirk Council in the arrangement together with risks. A total of 186 days of auditor time, plus 70 days of Internal Audit Manager time will be allocated to the arrangement. The agreement will be initially for a 12 month period, with evaluation after 6 months and includes the ability to terminate the pilot at short notice.

The committee sought assurance in regard to the benefits of the agreement with Clackmannanshire Council and on the impact on the ability of the Internal Audit team to deliver its plan for 2017/18. The Internal Audit Manager confirmed that the risks had been assessed but considered that the arrangement would benefit both Falkirk Council and Clackmannanshire Council and that it would not prevent the audit plan being delivered. He confirmed that fewer days were allocated to the same number of assignments in 2017/18 compared to 2016/17. However, he stressed that the plan was realistic and deliverable.

Decision

The committee:

- (1) noted work undertaken to date to develop the joint working arrangement with Clackmannanshire Council and that this would be implemented on a pilot basis for 2017/18; and**
- (2) agreed the proposed Falkirk Council Internal Audit Plan 2017/18.**