

EXETER CITY COUNCIL

**AUDIT AND GOVERNANCE COMMITTEE
27 NOVEMBER 2013**

REVISION OF INTERNAL AUDIT PLAN 2013/14

1. PURPOSE OF THE REPORT

- 1.1 To seek the Committee's approval for the revision of the 2013/14 Internal Audit Plan.

2. BACKGROUND

- 2.1 The Internal Audit Annual Plan was approved by the Scrutiny Resources Committee at its meeting on 20 March 2013.
- 2.2 As a result of one of the members of the Internal Audit Team taking maternity leave from December 2013 the resources available will be reduced and therefore it will be necessary to make adjustments to the audit plan.
- 2.3 The overall reduction in the number of audit days for the last quarter of this financial year will be 26 days.
- 2.4 It is proposed to adjust the Audit Plan for 2013/14 to meet this shortfall as follows:

Health and Safety – to be withdrawn from the plan as a full audit will be undertaken next year as part of the rolling plan = 11.3 days saving
Licensing – to be deferred to 13/14 = 6.8 days saving
Sustainability – to be deferred to 13/14 = 7.2 days saving

Total saving = 25.3 days, remainder to be met from contingency time

3. RECOMMENDATION

- 3.1 That the revised 2013/14 Internal Audit Plan be approved.

AUDIT MANAGERS

ASSISTANT DIRECTOR FINANCE

Local Government (Access to Information) Act 1972 (as amended)
Background papers used in compiling this report:-

None