

**NORTHUMBRIA POLICE**

**JOINT INDEPENDENT AUDIT COMMITTEE**

**5 DECEMBER 2016**

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**EMERGENT AUDIT PLAN 2017/18 – 2019/20**

**REPORT OF INTERNAL AUDIT MANAGER**

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**1 Purpose of the Report**

- 1.1 The purpose of this report is to present to Committee the emergent Audit Plan 2017/18 -2019/20 to allow sufficient time for consultation prior to the presentation of the proposed Audit Plan 2017/18 – 2019/20 to Committee in February 2017.

**2 Background**

- 2.1 Public Sector Internal Audit Standards (PSIAS) outline that the Internal Audit Manager must establish a risk-based plan, consistent with the organisation's goals, taking into account the organisation's risk management framework, input from senior management and the Committee. The plan should remain flexible in both content and timing to respond to changes in the organisation's business, risks, operations, programs, systems and controls.
- 2.2 The risk-based plan must take into account the requirement to produce an annual audit opinion on the assurance framework. It must be linked to a strategic statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter and how it links to the organisation's objectives and priorities outlined in the Police and Crime Plan.

**3 Approach**

- 3.1 A three year rolling Audit Plan was agreed by Committee on the 22 February 2016. This forms the basis of the annual review with the Audit Plan being rolled forward for an additional year and assessed against the following factors by the Internal Audit Manager:
- Objectives of the Police and Crime Plan
  - The risks documented in the strategic risk register
  - Findings and outcomes from audits carried out during 2016/17
  - The outcomes of external inspections and other combined assurance e.g. External Audit or Professional Standards
  - Any relevant changes in legislation or regulatory requirements
  - Time elapsed since previous audits

- 3.2 To support the annual review the Internal Audit Manager also consults with Senior Managers and the Committee to ensure all significant changes or risks to the organisation have been identified and included within the scope of the Audit Plan.
- 3.3 In previous years the emergent plan was shared with the Committee after the review by the Internal Audit Manager and discussions had taken place with senior managers. To further strengthen the annual review the emergent Audit Plan is being presented to Committee at the start of the planning process.
- 3.4 The emergent Audit Plan 2017/18 – 2019/20 is attached as Appendix A for review and comment.

#### **4 Equal Opportunities implications**

- 4.1 It is considered that there are no equal opportunities implications arising from the report.

#### **5 Human Rights implications**

- 5.1 It is considered that there are no human rights implications arising from the report.

#### **6 Risk Management implications**

- 6.1 There are no additional risk management implications arising directly from this report. The emergent audit plan supports the adequate and appropriate use of resources.

#### **7 Financial implications**

- 7.1 There are no financial implications directly arising from this report

#### **8 Recommendations**

- 8.1 The Committee is asked to:
- Review and comment on the emergent Audit Plan 2017/18 – 2019/20.