

## INTERNAL AUDIT STRATEGY 2017/18

**Audit Committee - 13 June 2017**

Report of Chief Finance Officer

Status: For Consideration

Key Decision: No

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Portfolio Holder Cllr. Scholey

Contact Officer Lisa Nyon 01322 343434

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**Recommendation to Audit Committee:** That Members consider the contents of the report and approve the Internal Audit Strategy 2017/18.

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**Reason for recommendation:** The Internal Strategy is subject to annual review and sets out how internal audit resources will be allocated or deployed, to meet the expectations of key stakeholders, as well as delivering regulatory assurance. It sits side by side with the Internal Audit Charter and is linked to organisational objectives and priorities. It is therefore a key document affecting the effectiveness of Internal Audit. The Audit Committee is required to approve the Strategy, as part of its terms of reference remit, to oversee the effectiveness of the Council's Internal Audit Service.

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### Introduction and Background

- 1 The Internal Audit Strategy is a high level document, which sets out how internal audit resources will be allocated to deliver stakeholder expectations and regulatory assurance. The existing strategy was last approved by the Audit Committee in March 2016 and since this date, there have been no fundamental changes made. The Internal Audit Strategy sits side by side with the Internal Audit Charter. Both are key documents intended to facilitate an effective Internal Audit Service.
- 2 A copy of the Strategy is attached as an Appendix to this report. Members may note that whilst the Internal Audit Service is a shared service with Dartford Borough Council; as is acknowledged within the Strategy, the attached Audit Strategy is bespoke to Sevenoaks District Council and takes account of the customs, traditions and bespoke needs of Sevenoaks District Council.

## **Key Implications**

### Financial

Not Applicable

### Legal Implications and Risk Assessment Statement.

No additional legal implication beyond the Council's duty to comply with the Accounts and Audit Regulations 2015 in regard to its arrangements for Internal Audit.

The Council is required to have adequate and effective Internal Audit arrangements in place. The revised Internal Audit Charter sets the basis of the arrangement and reflects relevant regulatory and professional standards.

### Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

## **Conclusion**

This report presents the Internal Audit Strategy which sets out how internal audit resources will be allocated or deployed, to meet the expectations of key stakeholders, as well as delivering effective regulatory assurance. Members are requested to approve the Strategy.

## **Appendices**

Appendix A - Internal Audit Strategy

### **Background Papers:**

[The Accounts and Audit \(England\) Regulations 2015](#)

[Public Sector Internal Audit Standards.](#)

**Adrian Rowbotham**  
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