

**INTERNAL AUDIT PLAN 2014/15**

**Purpose of the Report**

1. This report presents the Committee with the Internal Audit Plan for 2014/15 and the Internal Audit Charter.

**Executive Summary**

2. The report at appendix A gives a background to the audit plan and provides an explanation of the various factors, processes and drivers that have been taken into account during its compilation. The full plan for 2014/15 is included at appendix B.
3. The Internal Audit Charter sets out the operational relationship between the Council and the South West Audit Partnership. This governs and guides the operational work of the Internal Audit service in delivering against the plan. The Charter was last approved by the Audit Committee in 2013 and is reviewed each year to confirm it remains accurate and up to date.

**Proposal**

4. Members are asked to scrutinise the Internal Audit Plan for 2014/15 and the Internal Audit Charter.

**Reasons for Proposals**

5. To ensure an effective Internal Audit function and strong control environment.

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Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – Internal Audit Annual Plan Report 2014/15  
B – Internal Audit Plan 2014/15  
C – Internal Audit Charter