

**FINAL ACCOUNTS AND AUDIT COMMITTEE
25 MARCH 2009**

WILTSHIRE COUNCIL INTERNAL AUDIT PLAN 2009-10

Purpose of the Report

1. To present the Wiltshire Council Internal Audit Plan for 2009-10 to the Final Accounts and Audit Committee.

Background

2. The CIPFA Code of Practice for Internal Audit in Local Government represents mandatory proper practice for the internal audit of all local authorities. The starting point for internal audit work is the setting of an audit plan at the beginning of each operational year.
3. The audit plan must incorporate sufficient work to enable the Head of Internal Audit to give an opinion on the adequacy of the Council's overall control environment, comprising the systems of governance, risk management, and internal control. Internal Audit must therefore have sufficient resources to deliver the audit plan.

Main Considerations for the Council

4. The main consideration is to note the content of the Wiltshire Council Internal Audit Plan for 2009-10 (attached as an Appendix to this report), with regard to the following:
 - the audit planning process, incorporating risk-based planning, departmental and corporate governance functions, and external audit liaison
 - significant issues having an impact upon the plan, in particular the transition to a unitary council from April 2009
 - a summary of available audit resources, and where these will be employed over the operational year.

Environmental Impact of the Proposal

5. No environmental impact arises from issues raised in this report.

Financial Implications

6. There are no additional costs arising from this proposal.

Reasons for the Proposal

7. To present the Wiltshire Council Internal Audit Plan 2009-10 to the Final Accounts and Audit Committee.

Proposal

8. The Final Accounts and Audit Committee is asked to note the content of the Wiltshire Council Internal Audit Plan for 2009-10, with particular regard to the following:
 - the audit planning process, incorporating risk-based planning, departmental and corporate governance functions, and external audit liaison
 - significant issues having an impact upon the plan, in particular the transition to a unitary council from April 2009
 - a summary of available audit resources, and where these will be employed over the operational year.
9. Progress against the plan will be reported regularly to the Wiltshire Council Audit Committee throughout the year.

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Unpublished documents relied upon in the preparation of this Report:

None