

FINAL ACCOUNTS AND AUDIT COMMITTEE

30 JUNE 2008

INTERNAL AUDIT PLAN 2008-09

Purpose of the Report

1. To present the Internal Audit Plan for 2008-09 to the Final Accounts and Audit Committee.

Background

2. The Code of Practice for Internal Audit in Local Government, issued by CIPFA, represents mandatory proper practice for the internal audit of public sector bodies. This incorporates the need for Internal Audit to prepare a risk-based audit plan linked to the County Council's risk management process. Internal Audit must therefore have regard to the various risks involved across the range of services and activities, and plan its work in order to address those risks and the controls in place to mitigate them
3. The Final Accounts and Audit Committee has within its terms of reference the responsibility for agreeing the annual Internal Audit Plan, and considering the resources available for its delivery.

Main Considerations for the Council

4. The main consideration is to approve the content of the Internal Audit Plan for 2008-09 (attached as an Appendix to this report), with particular regard to the following:
 - risk-based audit planning and risk information sources we have taken into account in preparing our audit plan
 - significant issues having an impact upon the plan for 2008-09, principally the implications of the move towards becoming 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 Internal Audit Plan 2008-09 to the Final Accounts and Audit Committee.

Proposal

8. The Final Accounts and Audit Committee is asked to approve the content of the Internal Audit Plan for 2008-09, with particular regard to the following:
- risk-based audit planning and risk information sources we have taken into account in preparing our audit plan
 - significant issues having an impact upon the plan for 2008-09, principally the implications of the move towards becoming 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 Committee throughout the year.

Sandra Farrington
Chief Financial Officer

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Unpublished documents relied upon in the preparation of this Report:

None