

REPORT TO THE Final Accounts and Audit Committee

Report No. 13

Date of Meeting	16 April 2007
Title of Report	Internal Audit Plan 2007/2008 to 2009/2010
Link to Corporate Priorities	No links to corporate priorities, however links to corporate aims: 2. To ensure high quality, cost effective services. 4. To safeguard and enhance the assets and resources of North Wiltshire and the wider community.
Public Report	Yes

<p>Summary of Report</p> <p>To present to the Final Accounts and Audit Committee the draft Internal Audit Plan for the three years 2007/2008 to 2009/2010 for their approval.</p>
<p>Officer Recommendations</p> <p>That the draft Internal Audit Plan is noted.</p>

Other than those implications agreed with the relevant Officers and referred to below, there are no other implications associated with this report.				
Financial Implications	Legal Implications	Community & Environmental Implications	Human Resources Implications	Equality & Diversity Implications
NONE	NONE	NONE	Yes	NONE

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1. Introduction

- 1.1 The work delivered by the Internal Audit section throughout the year is based on the audit Plan prepared by the Audit Manager, and approved by the Council's Final Accounts and Audit Committee.
- 1.2 The Plan sets out the audit work to be undertaken over the next three financial years, and is updated and approved on an annual basis to ensure it remains aligned to the priorities and the risk of the authority.

2. Options and Options Appraisal

- 2.1 Option 1: The Draft Audit Plan be approved.
- 2.2 Option 2: Amendments to the Plan be made by the Committee.

3. Background Information

- 3.1 At its meeting on 29th June 2006 the Final Accounts and Audit Committee approved the audit plan for the three year cycle 2006/2007 to 2008/2009.
- 3.2 As recommended by Best Practice, the plan has been updated to reflect changes in the authorities risk profile and concerns raised by Management.

4. Preparation of the Audit Plan

- 4.1 The audit plan has been based upon the Council's risk registers, the Statement of Internal Control produced in 2005/2006 and also the Council's Local Code of Corporate Governance. Issues identified by external inspection agencies such as the Audit Commission and the Benefit Fraud Inspectorate (BFI) have also been incorporated into the audit planning process.
- 4.2 Discussions were also held with the Chief Executive, Strategic Managers and the Council's S151 Officer over the scope and content of the plan.
- 4.3 The draft plan has been reviewed by the Corporate Management Board, and their comments have been included in this final draft.

5. Items of interest

- 5.1 The proposed restructure has not been reflected in the draft audit plan presented for approval. Any changes in staffing or structure will be reflected in future audit plans.
- 5.2 The total amount of non-productive time, such as for management and meetings, has been increased based on actual time spent in the 2006/2007 financial year. To allow the Audit section to better understand its split between productive and non-productive audit time, records will be kept through the financial year for all work undertaken. This will provide the section with better management information, which will inform next year's audit planning process.

5.3 No planned audit work has been put in for Leisure. It is assumed that any audit input into the setting up of any new arrangements will be resourced from the contingency or management budgets.

5.4 At the request of CMB 15 days have been allocated for the 2007/2008 to cover any audit support required as part of the Wiltshire Unitary bid.

6. Implications

6.1 None. Audit can be delivered within resources currently available to the Audit Section.

Risk Analysis

9.1 By applying audit resources to areas already identified by the Council as being of risk, we can hopefully clarify the authority's risk profile and suggest controls to mitigate the impact of those risks.

Appendices:	Appendix 1 Draft Audit Plan
Background Documents Used in the Preparation of this Report:	None

Previous Decisions Connected with this Report

Report	Committee & Date	Minute Reference
None	N/A	N/A