

Title:	Internal Audit Plan 2008/09
Lead Member:	Cllr J Osborn - Chair of Audit Committee
Reporting Officer:	Ian Jamieson - Corporate Director (Chief Finance Officer)

Purpose

To consider the Internal Audit Plan 2008/2009.

Background

The plan sets out the work required to generate an opinion in respect of governance, risk management and internal control arrangements for the year 2008/2009.

Key Issues

The plan covers work in a number of operational and financial areas and recognises that local government reorganisation (LGR) and the creation of a unitary authority for Wiltshire will have a significant impact on the Council's activities for the current year.

The plan has been considered and agreed by Corporate Management Team.

Effect on strategies and codes

A robust internal audit plan is essential to support the 'Sound Financial Management' principle.

Risk Management implications

The non-delivery of the internal audit plan would weaken the internal control environment and could impact on the external audit commission opinion and Use of Resources judgement.

Financial and performance implications

There are no financial implications. The audit work is delivered under a fixed price contract let on 1 April 2004. The contract is for three years with an option to extend for a further two years. The extension option was actioned from 1 April 2007.

Legal and human rights implications

There are no direct legal or human rights implications.

Next steps

The Corporate Director (Chief Finance Officer) will monitor delivery of internal audit work as per the plan and provide reports of internal audit work completed to the Audit Committee.

Recommendations

The Audit Committee:

- Considers and approves the internal audit operational plan 2008/2009.

Background Papers: Internal Audit Plan 2008-2009