

AUDIT COMMITTEE

13<sup>th</sup> May 2011

---

**INTERNAL AUDIT PLAN 2011-12**

**Purpose of the Report**

1. To present the Internal Audit Plan for 2011-12 to the Audit Committee, and to seek members' views.

**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 Internal Audit Plan for 2011-12 (attached as an Appendix to this report), with regard to the following:
  - Risk-based audit planning
  - Relevant factors and significant issues influencing the audit plan
  - A detailed schedule of individual audits comprising the plan, and the rationale for their inclusion in the plan.

**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 2011-12 to the Audit Committee, and to seek members' views.

## **Proposal**

8. The Audit Plan is presented to the Audit Committee for consultation as part of the overall planning process. The Committee is therefore asked to note the content of the Internal Audit Plan for 2011-12, and to provide comment and feedback as it considers appropriate.
9. The progress of detailed audit work against the plan will be reported regularly to the Audit Committee throughout the year.

**Michael Hudson**  
**Interim Chief Finance Officer**

**Report author: Steve Memmott, Head of Internal Audit**

---

Unpublished documents relied upon in the preparation of this Report:

None