

AUDIT COMMITTEE

30th June 2010

INTERNAL AUDIT PLAN 2010-11

Purpose of the Report

1. To present the Internal Audit Plan for 2010-11 to the 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 Internal Audit Plan for 2010-11 (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 influencing priorities for the audit plan
 - 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 2010-11 to the Audit Committee.

Proposal

8. The Audit Committee is asked to note the content of the Internal Audit Plan for 2010-11, 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 influencing priorities for the audit plan
 - 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 Audit Committee throughout the year.

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Unpublished documents relied upon in the preparation of this Report:

None