

## **INTERNAL AUDIT PLAN 2008/09**

Head of Finance

### **1 Purpose**

- 1.1 To present the Internal Audit Plan for 2008/09 to the Committee for approval.

### **2 Recommendations/for decision**

- 2.1 The Committee is asked to approve the Internal Audit Plan for 2008/09.

### **3 Supporting information**

- 3.1 The Draft Internal Audit Plan was presented to the meeting of the Audit Committee held in March 2008. Following discussion and questions at that meeting and completion of the final meetings with Heads of Service and Corporate Management Team some amendments have been made. The final version has been previously circulated to all members of the Committee. The Audit Committee is now requested to formally approve the Internal Audit Plan for 2008/09.
- 3.2 The Plan has been prepared to comply with the requirements in the CIPFA Code of Practice for Internal Audit in Local Government. It has been developed with reference to the Council's risk management, performance management and other assurance processes. The proposed audit reviews in each area have been discussed and agreed with the relevant managers. The detailed scope and coverage of each review will also be agreed with management at the start of each item of audit work.

### **4 Options considered**

- 4.1 None

### **5 Reasons for Recommendation**

- 5.1 One of the requirements of the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom is that the Annual Audit Plan is approved by the Audit Committee.

### **6 Resource implications**

- 6.1 The Plan has been prepared to be delivered within the current resources of the Internal Audit Section.
- 6.2 The majority of the work will be carried out by in-house staff, but Internal Audit has a joint arrangement with the other Councils in Buckinghamshire to call in resources from an external accountancy firm if required.
- 6.3 There are funds provided within the current budget to cover the cost of the external resources to be used. The degree of such use and the adequacy of the funds available will be kept under review. At this time it is believed that resources both internal and bought in will be sufficient to deliver the programme.

## **7 Response to Key Aims and Outcomes**

- 7.1 Internal Audit is a key part of the governance, performance management & assurance framework for the Council. This framework is designed to ensure optimum delivery of the Council's key aims and outcomes.

Contact Officer

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Background Documents

Names of Background documents