

DRAFT INTERNAL AUDIT PLAN FOR 2010/11

Corporate Director (Resources)

1 Purpose

- 1.1 To present the draft Internal Audit Plan for 2010/11 to the Audit Committee for discussion, review and approval.

2 Recommendations/for decision

- 2.1 The Committee is asked to review, discuss and approve the draft Internal Audit Plan for 2010/11.

3 Supporting information

- 3.1 The Draft Internal Audit Plan is being prepared to comply with the requirements in the CIPFA Code of Practice for Internal Audit in Local Government. It is being developed with reference to the Council's risk management, performance management and other assurance processes.
- 3.2 The significant risks to the council and the areas where assurance is needed are also being discussed with External Audit.
- 3.3 The proposed audit reviews in each area are still being discussed and agreed with the relevant managers and the detailed scope and coverage of each review will also be agreed with management at the start of the audit work.
- 3.4 As the preparation work is still in progress, a verbal update and presentation will be provided to Members of the Committee at the meeting.
- 3.5 Copies of the final version of the Internal Audit Plan for 2010/2011 will be presented and circulated to the Audit Committee following this meeting.

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 is being 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. This arrangement is currently being re-let. A decision on the firm to be used is expected before the Audit Committee meeting. Members will be informed at the meeting of the successful tenderer.
- 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 hoped that resources both internal and bought in will be sufficient to deliver the programme.

7 Response to Key Aims and Objectives

- 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
Background Documents

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Audit Committee Papers