

**Open Report on behalf of Pete Moore
Executive Director Resources & Community Safety**

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| Report to: | Audit Committee |
| Date: | 21 March 2011 |
| Subject: | Draft Internal Audit Plan 2011/12 |

Summary:

This report presents the planned internal audit work from April to September 2011.

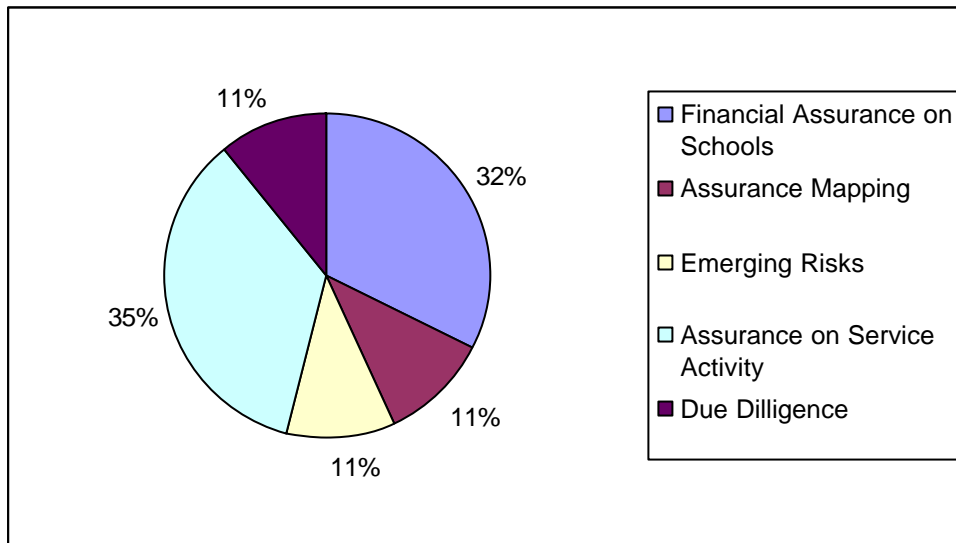
Recommendation(s):

That the Committee approve the draft internal audit plan, subject to any comments it wishes the Head of Audit to consider.

Background

- 1.1 Our primary role is to provide assurance on the control environment for the council's objectives we focus our work on its strategic risks, critical systems and key priorities set out in the Councils Corporate plan.
- 1.2 Our Internal Audit strategy has therefore been developed to demonstrate how assurance statements can be given on:
 - Achievement of the corporate objectives
 - Management of material risks faced by the council e.g. risk registers
 - Contribution to and support of the Councils Section 151 Officers objective of ensuring sound resource management of the council's affairs
 - Key projects and partnerships of the council
- 1.3 As part of approving the plan the Committee is asked to consider whether the focus on these areas is appropriate. To help consider this please refer to the attached CIPFA good practice guide in appendix A.
- 1.4 The type of areas included in the proposed audit plan for 2011/12 is shown in figure 1 with the detailed audits in appendix B.

Figure 1: Analysis of Annual Plan 2011/12



- 1.5 A schedule of audits will be developed with management and this will be shared with the committee at its next meeting. We provide the Committee with quarterly updates on delivery of the plan and outcomes of our work.
- 1.6 The Council is currently undertaking some major change programmes which will have significant impact in its control environment and the way it works. We are therefore only presenting to the Committee a six month plan up to end of September 2011. We need to undertake an assurance mapping exercise to obtain an insight into how the Council will gain assurance that strategic and critical risks and systems are being well managed. The Councils strategic risk register also requires updating – this is one of the key inputs to how we determine our work.

This piece of work will be undertaken by September 2011. A revised plan will then be developed and presented to the Committee.

Conclusion

Our plan as been developed to enable us to respond to the current climate of change and focus on the critical risks of the Council whilst it is in transition.

Consultation

a) Policy Proofing Actions Required

n/a

Appendices

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| These are listed below and attached at the back of the report | |
| Appendix A | CIPFA good practice guide |
| Appendix B | Draft Internal Audit Plan April to September 2011 |

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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