

**EXECUTIVE**

**DATE:** 7<sup>TH</sup> APRIL 2007

**SUBJECT:** REFERENCE FROM AUDIT AND GOVERNANCE  
COMMITTEE – INTERNAL AUDIT PLAN 2008/9

**REPORT BY:** CHIEF EXECUTIVE (HEAD OF LOCAL DEMOCRACY)

**CONTACT OFFICER:** DEBORAH GARNER 01582 546669

**IMPLICATIONS:**

LEGAL	✓	STAFFING	
EQUALITIES		COMMUNITY SAFETY	
FINANCIAL	✓	RISKS	✓

**OTHER**

**CONSULTATIONS:**

**COUNCILLORS CONSULTED**                      **SCRUTINY COMMITTEE  
CONSULTED**

**STAKEHOLDERS CONSULTED**                      **OTHER**

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**WARDS AFFECTED: NONE**

**LEAD EXECUTIVE MEMBER(S): COUNCILLOR HARRIS**

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**RECOMMENDATION(S)**

1. Executive is recommended to approve the Annual Audit Plan 2008/9.

**REPORT**

2. The Council has a statutory responsibility under the Accounts and Audit Regulations 2006 to maintain an effective internal audit of its activities. Internal Audit is an important element of the Council's risk management arrangements in terms of the work that it undertakes in evaluating and reporting upon the control environment across the Council. The Accounts and Audit Regulations also require that the Council shall be responsible for ensuring the financial management of the Council is adequate and effective and that the Council has sound systems of internal control that facilitate the effective exercise of the Council's functions.

## **APPENDIX 1**

3. The 2008/9 annual audit plan (Appendix A) has been drafted in accordance with the audit strategy. The focus of the plan is a combination of assurance audits (in order for the Head of Audit to provide an annual opinion on internal control for the Council), risk based audits and a proactive consultancy approach, that includes value for money reviews, the facilitation of service risk workshops and to address any emerging problems during the year. The plan is kept under review throughout the year to take account of any new risks or issues.
4. The plan was devised through interview and discussions with all Head of Services and assessment of the risks. There is also endorsement from members of CLMT.
5. The plan includes the continuation of work on behalf of the Council's External Auditor (Grant Thornton) which will help to contain any proposed increased in their fees or even reduce their fees.
6. The resource is sufficient to provide the audit service but this is now at the minimum level.

### **RISK IMPLICATIONS**

7. There are no risk implications to this report other than those set out in the body of the report.

### **FINANCIAL IMPLICATIONS**

8. There are no financial implications to this report other than those set out in the body of the report. This has been agreed with the Head of Corporate Finance on 10 March 2008.

### **LEGAL IMPLICATIONS**

9. There are no legal implications to this report other than those set out in the body of the report and this has been agreed with the relevant solicitor in Legal Services on 10 March 2008.

### **OPTIONS**

10. To accept, note or modify the recommendation of the Audit and Governance Committee.

### **APPENDIX**

11. Appendix A - Annual Internal Audit Plan for 2008/9

### **LIST OF BACKGROUND PAPERS**

#### **LOCAL GOVERNMENT ACT 1972, SECTION 100D**

- (a) The Accounts and Audit Regulations 2006.
- (b) The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006.