

<b>Meeting:</b>	Cabinet
<b>Date:</b>	6 <sup>th</sup> April 2006
<b>Subject:</b>	Internal Audit Work Plans 2006/07 – 2008/09
<b>Responsible Officer:</b>	Myfanwy Barrett, Director of Financial and Business Strategy
<b>Contact Officer</b>	David Ward, Group Manager, Audit and Risk Management
<b>Portfolio Holder:</b>	Sanjay Dighe, Business Connections and Performance
<b>Key Decision:</b>	No
<b>Status:</b>	Part I

### **Section 1: Summary**

This report sets out the proposed Internal Audit plans for the next three financial years.

### **Decision Required**

Cabinet is requested to endorse the internal audit plans for 2006-07 to 2008-09.

### **Reason for Report**

To give Cabinet the opportunity to consider and comment on the plans.

## **Benefits**

Clarity about internal audit work activity and focus.

## **Cost of Proposals**

The audit plans have been developed in relation to the anticipated establishments, within the existing budget.

## **Risks**

A weakening of the internal control environment if robust audit plans / resources are not in place at the start of each year.

## **Implications if Recommendations Rejected**

Failure to deliver the early part of the plan to the timetable required by the External Auditor for reliance purposes. Failure to meet Statutory requirements for maintaining an Internal Audit service.

## **Section 2: Report**

### **2.1 Brief History**

- 2.1.1 This report sets out the proposed Internal Audit work programme that will be undertaken alongside Internal Audit service developments.
- 2.1.2. The proposed work programme, attached as at the appendix, sets out priorities within each of the next three financial years. Year 1 is a detailed plan whilst years 2 and three reflect outline plans and will be updated annually and presented to the Audit Committee for comments prior to the start of each financial year. The Audit Committee considered the proposed plans at its meeting on 29<sup>th</sup> March and any comments will be reported to Cabinet.

### **2.2 Options Considered**

- 2.2.1 The work projects set out in the plans have been derived and prioritised on a risk-based methodology by examining the council's risk registers and through risk-based discussions with a range of officers, primarily Directors and Executive Directors. The proposals also reflect previous audit priority risks.

2.2.2 The resulting proposals are set out in the appendix.

**2.3 Consultation**

The plans have been considered by the council's senior management team and the Audit Committee.

**2.4 Financial Implications**

This is a report by the Director of Financial and Business Strategy and deals with financial matters throughout.

**2.5 Legal Implications**

There are no legal implications.

**2.6 Equalities Impact**

N/A

**2.7 Section 17 Crime and Disorder Act 1998 Considerations**

2.7.1 Monitoring the council's progress towards mainstreaming the requirements of the Crime and Disorder Act is a specific focus of a particular audit review.

**Section 3: Supporting Information/Background Documents**

Appendix – Internal Audit Draft Work Plans 2006-07 – 2008-9 (circulated in the Cabinet Supporting Documents Pack)