

**REPORT FOR: GOVERNANCE, AUDIT &
RISK MANAGEMENT
COMMITTEE**

Date of Meeting:	8 th April 2010
Subject:	Initial Draft Internal Audit Plan 2010/11
Responsible Officer:	Myfanwy Barrett, Corporate Director of Finance
Exempt:	No
Enclosures:	Appendix 1: Initial Draft Internal Audit Plan 2009/10 Appendix 2: Corporate Strategic Risk/Opportunities Register Appendix 3: Corporate Operational Risk Register

Section 1 – Summary and Recommendations

This report outlines the initial draft Internal Audit plan for 2010/11

Recommendations:

The Committee is requested to:

- (a) Note the process employed to develop the plan.
- (b) Consider and comment on the initial draft plan.

Section 2 – Report

Background

1.1 The CIPFA Code of Practice for Internal Audit requires the Audit Committee (GARM) to approve (but not direct) the Internal Audit Plan.

Current situation

2.1 This report sets out the initial draft Internal Audit annual plan of work for 2010/11 (Appendix 1). The projects set out in the plan are split between reliance/assurance reviews and risk based reviews. The risk reviews have been derived and prioritised from the review of the Corporate Strategic Risk/Opportunities Register (Appendix 2), the Corporate Operational Risk Register (Appendix 3), the governance framework, taking into account cumulative audit knowledge and input from managers including the Service Manager, Corporate Anti-fraud.

2.2 Corporate Directors and the Chief Executive have yet to be consulted on the plan and the Service Manager, Scrutiny and the External Auditors have yet to be consulted to ensure that there is no overlap with their work plans.

2.3 Once all consultation has been completed and any changes made to the initial draft plan as a result of this consultation, including any changes requested by this Committee, a final plan will be produced reflecting a work plan achievable with available audit resources. Current estimates suggest that around 50% of the plan is achievable with current resources. The final plan will be presented to GARMC for approval at the next meeting (June).

Financial Implications

3.1 The functions of the Internal Audit service are delivered within the budget available.

Risk Management Implications

4.1 The work of internal audit supports the management of risks across the council and the Internal Plan is derived from the review of the Corporate Strategic Risk/Opportunities Register, the Corporate Operational Risk Register and risks identified by management.

Corporate Priorities

5.1 The work of internal audit supports the corporate priorities.

Section 3 - Statutory Officer Clearance

Name: Myfanwy Barrett



Chief Financial Officer

Date: 22/03/10.....

Name: George Curran



on behalf of the
Monitoring Officer

Date: 23/03/10.....

Section 4 - Contact Details and Background Papers

Contact: Susan Dixson – Service Manager, Internal Audit

Background Papers: None