

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

Date of Meeting: 29 March 2011

Subject: Draft Internal Audit Plan 2011/12

Responsible Officer: Tom Whiting – Assistant Chief Executive

Exempt: No

Enclosures: Appendix 1: Draft Internal Audit Plan 2011/12
Appendix 2: Corporate Strategic
Risk/Opportunities Register
Appendix 3: Corporate Operational Risk
Register

Section 1 – Summary and Recommendations

This report outlines the draft Internal Audit plan for 2011/12

Recommendations:

The Committee is requested to:

- (a) Note the process employed to develop the plan.
- (b) Consider and comment on the 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 draft Internal Audit annual plan of work for 2011/12 (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 Consultation with Corporate Directors and their management teams has begun and the remaining Corporate Directors, Directorate Management Teams, the Chief Executive, the new Director of Finance, the Service Manager, Scrutiny and the External Auditors will be consulted in due course.
- 2.3 Once all consultation has been completed and any changes made to the 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. 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: Julie Alderson



Chief Financial Officer

Date: 16/03/11

Name: Jessica Farmer



on behalf of the
Monitoring Officer

Date: 17/03/11

Section 4 - Contact Details and Background Papers

Contact: Susan Dixson – Service Manager, Internal Audit

Background Papers: None

If appropriate, does the report include the following considerations?

1.	Consultation	YES
2.	Corporate Priorities	YES