

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

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**Date of Meeting:** 28 June 2011

**Subject:** **2011/12 Internal Audit Plan**

**Responsible Officer:** Tom Whiting, Assistant Chief Executive

**Exempt:** No

**Enclosures:** Appendix A: Internal Audit Plan 2011/12  
Appendix B: Internal Audit Delivery Plan 2011/12  
Appendix C: Internal Audit Strategy 2011/12

## **Section 1 – Summary and Recommendations**

This report sets out the 2011/12 Internal Audit Plan, Delivery Plan and Strategy.

**Recommendations:**

The Committee is requested to:

1. approve the 2011/12 Internal Audit Plan to fulfil the CIPFA Code of Practice for Internal Audit requirement to approve (but not direct) the Internal Audit Plan; and
2. note the Internal Audit Delivery Plan and Strategy.

## **Section 2 – Report**

### **Background**

- 2.1 This report sets out the Internal Audit annual plan of work for 2011/12 (Appendix A); the 2011/12 Internal Audit Delivery Plan (Appendix B) and the 2011/12 Internal Audit Strategy. 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, the Corporate Operational Risk Register, the governance framework, taking into account cumulative audit knowledge and input from managers including the Service Manager, Corporate Anti-fraud; Corporate Directors and Directorate Management Teams. The draft Internal Audit Plan for 2011/12 was presented to the GARM Committee for comment at its last meeting. The final plan has been narrowed down to key risk areas and a plan that is achievable with current Internal Audit resources.
- 2.2 This plan is based on 200 productive days per auditor plus 100 productive days for the Service Manager, Internal Audit giving a total of 900 audit days. This is an increase of 90 days from the 2010/11 plan and reflects the teams increased productivity during the last year. This compares well with the CIPFA comparator average productive days for Unitary Authorities/London Boroughs of 171 days per typical auditor<sup>1</sup>. Managers are expected to have fewer productive days.

### **Financial Implications**

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

### **Risk Management Implications**

- 2.4 The work of internal audit supports the management of risks across the council and the Internal Audit 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**

- 2.5 Internal Audit contributes to all the corporate priorities by enhancing the robustness of the control environment and governance mechanisms that directly or indirectly support the priorities.

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<sup>1</sup> 2009/10 comparator

### **Section 3 - Statutory Officer Clearance**

Name: Julie Alderson.



Chief Financial Officer

Date: 13 June 2011

Name: Hugh Peart



Monitoring Officer

Date: 08 June 2011

### **Section 4 - Contact Details and Background Papers**

**Contact:** Susan Dixson, Service Manager, Internal Audit,  
Tel:0208 424 1420

**Background Papers:** None.

If appropriate, does the report include the following considerations?

1.	Consultation	YES
2.	Corporate Priorities	YES