



Audit Committee
25th June 2008

**Report from the Director of Finance
and Corporate Resources**

For Information

Wards Affected:
ALL

Report Title: Final Internal Audit Plan for 2008/09

1. Summary

- 1.1. The purpose of this report is to advise the Audit Committee of the final Internal Audit Plan for 2008/09. This report summarises the Internal Audit Plan for the 2008-09 Financial Year. All Local Authorities are required to make proper provision for Internal Audit in line with the 1972 Local Government Act and the Accounts and Audit Regulations 2003² (as amended). The CIPFA Code of Practice on Internal Audit in Local Government¹ requires the proper planning of audit work.

2. Recommendation

- 2.1. The Audit Committee note the details and content of the report in its role as defined in the constitution: To consider the strategic and annual audit plans, and consider the level of assurance these can give over the Council's corporate governance arrangements.

3. Detail

- 2.2. The Audit Committee was advised of the draft audit plan at its meeting of 4th March 2008. This report sets out the detailed plan, now agreed with the Council's Corporate Management Team.
- 2.3. The provision of the internal audit function within the Council is through the Audit & Investigations Team. The team works in partnership with Deloitte Touche Public Sector Limited to provide about 1,200 days of internal audit coverage to the Council. The contract with Deloitte and Touche Public Sector Limited commenced on 1st April 2007 and runs for four years.

- 2.4. The CIPFA code of practice on internal audit in Local Government requires the proper planning of audit work. This requires strategic, periodic and operational work plans. The Internal Audit Plan for 2008/09 is attached as Appendix 1.

3. Financial Implications

- 3.1. None specific from the consideration of the report.

4. Legal Implications

- 4.1. The Accounts and Audit Regulations 2003 (as amended) requires that the Council has a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

5. Diversity Implications

- 5.1. The proposals in this report have been subject to screening and officers believe that there are no diversity implications arising from it.

6. Staffing/Accommodation Implications

- 6.1. None

7. Background Papers

1. CIPFA Code of Practice for Internal Audit in Local Government
2. The Accounts & Audit Regulations 2003 (as amended)

8. Contact Officer Details

Simon Lane, Head of Audit and Investigations, Town Hall Annexe.
Telephone – 020 8937 1260

DUNCAN McLEOD
Director of Finance and Corporate Resources