

	<p style="text-align: center;">Audit Committee 27 June 2012</p> <p style="text-align: center;">Report from the Director of Finance and Corporate Services</p>
<p style="text-align: right;">Wards Affected: ALL</p>	
<p>Internal Audit Plan for 2012/13</p>	

1. Summary

- 1.1. The purpose of this report is to advise the Audit Committee of the final Internal Audit Plan for 2012/13. 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 2011. The CIPFA Code of Practice on Internal Audit in Local Government requires the proper planning of audit work.

2. Recommendation

- 2.1. The Audit Committee note the 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 and risk management arrangements.

3. Detail

- 3.1. The draft 2012/13 Audit Plan was presented to the committee and agreed at its meeting on 22nd February 2012¹. The appendix to this report sets out the finalised plan following full consultation with relevant departmental directors. There are some minor adjustments to the total days allocated to each department in the finalised plan. These reflect changes in risk and priority. The key additions to the plan, which members need to note, are the inclusion an additional 20 days for follow up work on schools with earlier limited assurance reports and the inclusion of 10 days for specific risk management work.
- 3.2. The audit plan for 2012/13 is attached at appendix 1.

4. Financial Implications

4.1 None.

5. Legal Implications

5.1 The Accounts and Audit Regulations 2011 (England) 2011 section 4(1) requires the Council to “*ensure that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body’s functions and which includes arrangements for the management of risk.*” The production of an annual audit plan is part of the overall internal control process.

6. Diversity Implications

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

7. Staffing/Accommodation Implications

7.1. None.

8. Background Papers

1. Report from the Director of Finance and Corporate Services – [Draft Internal Audit Plan & Audit Needs Assessment for 2012/13](#), Audit Committee 22nd February 2012.

9. Contact Officer Details

Simon Lane, Head of Audit and Investigations, Town Hall Annexe.

Telephone – 020 8937 1260

CLIVE HEAPHY

Director of Finance and Corporate Services