



AUDIT & INVESTIGATIONS
INTERNAL AUDIT PLAN 2007 / 2008

THE 2007 / 08 INTERNAL AUDIT PLAN

- 1.1 All Local Authorities are required to make proper provision for Internal Audit in line the 1972 Local Government Act and the Accounts and Audit Regulations 2003. The CIPFA code of practice on internal audit requires the proper planning of audit work. This requires strategic, periodic and operational work plans.
- 1.2 This document sets out the broad areas of coverage in the audit plan for 2007 / 08. A detailed plan will be submitted to the first available meeting of the Audit Committee.
- 1.3 Internal Audit work is to be split across five major areas as summarised in Table 1 below.

Area	No of Planned Audit Days
Key Financial Systems	180
Corporate and Strategic Audits	180
Contract Audit	60
Computer Audit	122
Service Area Operational Audits	682
Total	1224

Table 1: Allocation of Audit days by Audit Type

- 1.4 The split by service areas is as follows:

Service Area	No. of Planned Audit Days
Cross Cutting Reviews & Central Services	255
Finance and Corporate Resources	120
Children & Families	75
Environment & Culture	90
Housing & Community Care (inc BHP - 120)	240
Other	52
Schools	160
Main IT Systems	122
Advice, Consultancy & Contingencies	80
Follow-Up Audits	30
Total	1224

Table 2: Allocation of Audit days by Area

- 1.5 A summary of each proposed operational systems review will be included in the detailed audit plan.

