



Audit Committee
4th March 2008

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

For Information
* delete as necessary

Wards Affected:
ALL

Report Title: Internal Audit Plan for 2008/09

1. Summary

- 1.1. The purpose of this report is to advise the Audit Committee of the proposed 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 2003 (as amended). The CIPFA Code of Practice on Internal Audit in Local Government requires the proper planning of audit work.

2. Recommendations

- 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

- 3.1. 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 and will provide some 1,200 days of internal audit coverage to the Council. This partnership arrangement was effective from 1st April 2007.
- 3.2. 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 proposed Internal Audit Plan for 2008/09 is attached as Appendix 1.

- 3.3. The attached appendix provides an overview of the plan with some of the detail. Members should note that internal audit are still in discussion with service areas to determine the final scope of the plan. This will be reported to Members at the next meeting.

4. Financial Implications

- 4.1 None specific from the consideration of the report.

5. Legal Implications

- 5.1 The Accounts and Audit Regulations 2003 (as amended) require 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.

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

9. 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