

	<p style="text-align: center;"><b>Audit Committee</b> 4<sup>th</sup> March 2009</p> <p style="text-align: center;"><b>Report from the Director of Finance and Corporate Resources</b></p>
<p style="text-align: right;">Wards Affected: NONE</p>	
<p><b>Internal Audit Plan for 2009/10</b></p>	

## 1. Summary

- 1.1. The purpose of this report is to advise the Audit Committee of the proposed Internal Audit Plan for 2009/10. 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<sup>1</sup> (as amended). The CIPFA Code of Practice on Internal Audit in Local Government<sup>2</sup> 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 and risk management arrangements.

## 3. Detail

- 3.1 The 2009/10 Internal Audit Plan will be delivered through a partnership of the Council's in-house team and Deloitte & Touche Public Sector Internal Audit Ltd. The total Plan days for 2009/10 are 1,211, of which 951 are allocated to Deloitte and 260 to the in-house team.

- 3.2 The report covers the following areas:

- How the total number of plan days has been determined;

- How the detailed plan has been formulated; and
  - How the plan will be monitored for ongoing relevance during the course of the year.
- 3.3 The detailed plan is set out at Appendix A. This includes an indication of the proposed coverage for each individual audit, although Members should note that these are summary level scopes only, and will be discussed in greater detail with relevant officers prior to the commencement of any work. For each audit an indication of the proposed timing across the four quarters is also provided, although in certain cases this is not yet possible, as further discussion is needed with the key contacts as to determine an appropriate timing where work relates to new developments or reviews.
- 3.4 The plan will be subject to change during the course of the year to ensure its ongoing relevance in light of any new or emerging risk areas and also connected to the Council's transformation agenda. Any significant revisions will be communicated to Members at scheduled Committee meetings.
- 3.5 Members should note that the proposed Internal Audit Plan for Brent Housing Partnership (BHP) will be presented separately to BHP's Audit & Finance Sub-Committee for formal approval. The plan days for BHP are included within the council's overall internal audit plan.

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

**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**