

Audit Committee – 24th April 2008

## 5. Internal Audit Plan 2008/9

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### Purpose of the Report

To provide the Audit Committee with details of the internal audit plan for 2008/9.

### Recommendation

That the Audit Committee approves the internal audit plan for 2008/9.

### Background

The annual internal audit plan is derived from a four year strategic audit plan that was devised with the co-operation and approval of the Section 151 Officer. The plan is risk based and is co-ordinated with the audit plans of the other members of the South West Audit Partnership (SWAP).

As part of the SWAP partnership strategy, a number of audits planned for next year will be carried out across all the partnership. Joint audits of this kind derive real benefits in both reducing the overall time taken and in the shared lessons that can be learnt by all the partners.

### The Audit Plan

The audit plan is broken into three main areas of activity as detailed below. The operational reviews are comprehensive in nature and cover the entire range of risks and controls. A detailed report is issued at the end of the audit review and an agreed action plan devised. Progress on the action plan is reviewed by internal audit between 6 and 12 months after the main systems review. At the request of the Section 151 Officer, a number of areas will be subject to review annually and are indicated with \*. For these reviews, the key controls will be tested annually with the remaining controls tested in descending risk order over the period of the strategic plan.

Key control reviews are carried out in support of the work done by the Audit Commission and focus on financial control. These reviews are carried out annually between October and December. A report is issued for each review providing an assessment of the viability of controls in all areas and recommending improvements, where appropriate. Where a full operational audit is planned for one of the areas normally covered under the key control review, then the work is combined and co-ordinated.

In addition to our core audit work, as described above, internal audit also provide a range of other services including risk advice, follow-up reviews, specialist advice and special investigations.

**Operational Reviews**

Area Development/Projects	Goldenstones*
Car Parks*	Leisure Services & Arts
Cash & Bank*	Museum
Community Resource Centre*	Octagon Theatre*
Corporate Governance	Officers Claims and Allowances*
Economic Development	Payroll
Homelessness*	Pest Control
Horticultural Services	Planning Policy
Insurances	Procurement
IT - Corporate Information Security Controls	S106's and Commuted Sums
IT - Disaster Recovery Planning	Stores
IT - Social Networking	Treasury Management

**Key Control Audits**

Capital Accounting	Housing Benefits
Main Accounting	Treasury Management
Council Tax	Business Rates
Creditors	Payroll
Debtors	

**Other Planned Audit Activity**

Risk Advice	Corporate Advice
Follow Up Reviews	General Advice
Special Reviews	Cash Spot Checks

**Financial Implications**

None.

**Background Papers:** None.