

Audit Committee – 23rd February 2012

## 9. Internal Audit Plan 2012-13

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### Purpose of the Report

This report has been prepared for the Audit Committee to provide them with details of the audits planned for the next financial year.

### Recommendation

To agree to the Internal Audit Plan for 2012-13.

### Background

The total number of audit days planned for 2012-13 is 419 days which is a reduction on the current year of 40 days (following a reduction in 2011/12 of 111 days). This reduction was requested in order to reduce the cost of the internal audit service as part of the Council's budget cuts.

Historically audit plans have been derived from 4 year Strategic Plans. However, this plan has been pulled together with a view to providing assurance to both Officers and Members of the current and imminent risks faced by the Authority in an ever changing risk environment. The plan is only indicative to facilitate the planning of audit resources. We anticipate that, as the impact of continuing budget cuts, lean thinking process changes and other efficiency savings bite, the plan will have to remain flexible to address new and emerging risks faced by the Council.

The attached report provides more detail of the approach taken to produce the 2012-13 Audit Plan.

### Financial Implications

There are no financial implications associated with these recommendations.

**Background Papers:** None

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