

INTERNAL AUDIT PLANS FOR 2009/10

Report of the Acting Executive Director of Finance IT & Trading

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

Recommendation: that the Committee agrees the Internal Audit Plans for the year 2009/10

1. One of the responsibilities of the Committee is for “focusing audit resources, by agreeing the audit plans and monitoring delivery of the audit service”. The programme of internal audit work for the financial year 2009/10 is described in detail in a summary report available separately.

2. The key objectives of Internal Audit in the plans are:

to provide assurance to the Executive Director of Finance IT & Trading (as the Section 151 “responsible officer”), and to other directors and members, on the adequacy and security of those systems on which the County Council relies for its internal control (the “control environment”);

to provide advice and assurance to managers and staff within the client directorates.

3. The planning process takes place with those clients towards the end of each financial year, resulting in an updated risk-based annual plan for the coming year. The risk-based audit work planned for 2009-10 is linked through the corporate and directorate risk registers to risks related to the achievement of the Council’s strategic objectives, as defined in the Strategic Plan. This is explained in more detail in the separate summary report.

4. The School audits are based on a continuation of last year’s level of “buy-back” from delegated budgets. This year there is greater certainty at this stage about the level of “buy-back”, as this will be the second year of a 3-year contract period for all schools, who all now receive a 3-yearly full audit, in line with the requirements of the Financial Management Standard in Schools (FMSiS) introduced by the DfES (now DCFS). Schools may still opt to purchase a higher level of audit coverage if they wish.

5. From this year the delivery of the Internal Audit Service will be by the newly-formed Devon Audit Partnership, a shared services arrangement between Devon County Council, Plymouth City and Torbay Councils (see separate report on this agenda).

6. Future meetings of the committee will receive half-yearly and annual reports summarising performance against the plans and key findings from reviews.

Mary Davis

Electoral Divisions: All

Local Government Act 1972

List of Background Papers

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Background Paper: None