

Report to Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Date of meeting: 17 March 2008.

Portfolio: Finance, Performance Management and Corporate Support Services.

Subject: Draft Internal Audit Plan 2008/09.

Responsible Officer: Joe Akerman (01992-564446).

Democratic Services Officer: Gary Woodhall (01992-564470).

Recommendations/Decisions Required:

The Committee is invited to comment on the proposed Internal Audit Plan for 2008/09.

Report:

1. Following the establishment of the Audit and Governance Committee the terms of reference of Committees have been amended so that the Audit and Governance Committee is now responsible for the approval of the annual Internal Audit work plan, following consultation with this Committee.
2. The officer consultation process on the Council's Internal Audit Plan for 2008/09 has been completed and the draft Plan is being submitted to this Committee as part of the Member consultation. The Plan will be submitted to the Audit and Governance Committee later this month for approval. The detailed draft Plan document has been circulated to all members of the Council for information and comment.
3. The Internal Audit Business Plan incorporates the proposed work plan for 2008/09. It will be possible to discuss with Members any topics which the Committee would like to be brought forward for consideration for inclusion in the Plan, either this year or in the future. Members may wish to note that a contingency provision has been made in the draft plan for investigations and other unplanned work, the nature of which cannot be predicted at the start of the financial year.
4. There is flexibility in the Plan so that audits can be substituted in order to accommodate reviews of areas that are assessed as being of greater risk to the achievement of the Council's objectives. Topics can, therefore, be brought forward for consideration for inclusion in the work programme during the year, although any proposed amendments to the Plan should be considered in the context of existing commitments and the criteria normally applied when prioritising audit reviews.
5. Progress against the approved Plan is kept under review during the year and any proposed amendments, once the Plan has been approved, would be subject to the approval of the Audit and Governance Committee, who will continue to monitor progress against the plan on a quarterly basis.

Statement in Support of Recommended Action:

6. To enable Members to comment on the draft Audit Plan for 2008/09.

Other Options for Action:

7. Not applicable, as the requirement to consult is derived from a Council resolution.

Consultation Undertaken:

8. The Corporate Executive Forum and Service Directors have been consulted on the draft Audit Plan.

Resource implications:

Budget provision: N/A.

Personnel: N/A.

Land: N/A.

Council Plan/BVPP reference: Finance and Performance Management sections.

Relevant statutory powers: Included in Business Plan.

Background papers: CIPFA Internal Audit Code of Practice, Audit reports and files.

Environmental/Human Rights Act/Crime and Disorder Act Implications: None.

Key Decision reference (if required): Not a key decision, but still listed on the Executive Work Programme under "Internal Audit Annual Plan 2008/09".