

# **Report to the Finance and Performance Management Cabinet Committee**



**Report reference:** *FCC-026-2009/10*  
**Date of meeting:** *15 March 2010*

**Epping Forest  
District Council**

**Portfolio:** Finance and Economic Development

**Subject:** Draft Audit Plan 2010/11

**Responsible Officer:** Brian Bassington (01992 564446).

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

## **Decisions Required:**

**To comment on the proposed Internal Audit Plan for 2010/11.**

## **Executive Summary:**

This report sets out the proposed audit plan for the year 2010/11.

## **Reasons for Proposed Decision:**

To inform the Finance and Performance Management Cabinet Committee of the proposed Audit Plan for 2010/11 and to seek comments thereon.

## **Other Options for Action:**

None.

## **Report:**

1. In previous years the Audit Plan has formed part of the Internal Audit Business Plan which has been submitted to the Finance and Performance Management Cabinet Committee for comment prior to being presented to the Audit and Governance Committee for approval. The Internal Audit Business Plan has now been merged into the Office of the Chief Executive Business Plan and the annual Audit Plan 2010/11 appended to that document.
2. In compiling the plan, all fundamental financial systems are included, to provide Management and Member assurance in the controls in place for good financial management. The annual audit of these systems is also a requirement of the Council's External Auditors PKF.
3. The Risk Registers of each Service were reviewed and, time allocated for review of any high risk financial areas. Greater emphasis will be placed on the inclusion of value for money aspects where benefit has been identified as part of the consultation process with Directors.
4. The plan contains a contingency provision for investigations and other unplanned work during the year. There is also flexibility in the Plan so that audits can be substituted during the year in order to accommodate reviews of areas that are assessed as being of

higher risk to the achievement of the Council's objectives.

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.

6. The plan will be presented to the Audit and Governance Committee on 29 March 2010.

**Resource Implications:**

From existing resources.

**Legal and Governance Implications:**

No specific implications.

**Safer, Cleaner and Greener Implications:**

No specific implications.

**Consultation Undertaken:**

Corporate Executive Forum and Service Directors.

**Background Papers:**

CIPFA Internal Audit Code of Practice, Audit reports, files and Service Risk registers.

**Impact Assessments:**

Risk Management

The preparation of a risk based audit plan, as part of the audit strategy, is a key part of the Council's governance arrangements. In approving the annual programme of audits, the Audit and Governance Committee, in conjunction with the Finance and Performance Management Cabinet Committee, should be assured that there is sufficient and appropriate coverage to address any risks to the achievement of the Council's objectives.

Equality and Diversity:

*Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications?* No

*Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken?* N/A

*What equality implications were identified through the Equality Impact Assessment process?*  
There are no equalities impacts.

*How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?*  
N/A