REPORT NO. 247/11

ANGUS COUNCIL

SCRUTINY & AUDIT SUB-COMMITTEE – 5 April 2011

ANNUAL AUDIT PLAN 2011-12

REPORT BY HEAD OF FINANCE

ABSTRACT
This report submits the Chief Internal Auditors Annual Audit Plan for 2011-12 for ratification.

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit sub-committee:-

a) Note that a risk-based approach methodology has been utilised to develop the proposed Internal Audit Plan for 2011-12
b) Ratifies the 2011-12 proposed internal audit plan

2. INTRODUCTION

In terms of the CIPFA Code of Practice for Internal Audit in Local Authorities, the Chief Internal Auditor is required to set a risk based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance and internal controls.

This report presents, at Appendix I the outcomes of the annual planning exercise and the Chief Internal Auditor’s proposed annual audit plan for 2011-12 for ratification.

3. RISK BASED APPROACH

Best practice requires that the annual audit plan is developed using a risk based approach in consultation with audit stakeholders. Appendix I explains the well-established process which is utilised within internal audit from consultation on the audit universe, calculation of available audit days, through identification of auditable areas to risk assessment and the final proposed plan. This process accords with the best practice guidance issued to sub-committee members in this regard – report 162/10 to the scrutiny & audit sub-committee meeting of 23 February 2010 refers.

4. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report. Delivery of the audit plan can be achieved from the audit resources which have been budgeted for in financial year 2011/12.

5. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising from this report.

6. EQUALITIES IMPLICATIONS

The issues dealt with in this Report have been the subject of consideration from an equalities perspective (as required by legislation). An equalities impact assessment is not required

7. CONSULTATION

The Chief Executive, Head of Law and Administration and all Directors have been consulted in the preparation of this report.

Ian Lorimer
Head of Finance
NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

JW 10/3/11