

# BRIDGEND COUNTY BOROUGH COUNCIL

## REPORT TO AUDIT COMMITTEE 20<sup>th</sup> August 2008

### REPORT OF THE CORPORATE DIRECTOR - RESOURCES

#### INTERNAL AUDIT PLAN July 2008 to June 2009

##### 1. Purpose of Report.

1. To present to members the Council's Internal Audit Plan for the year July 2008 to June 2009.

##### 2. Connection to Corporate Improvement Plan / Other Corporate Priority.

- 2.1. Internal Audit's work impacts on all of the Corporate Improvement Plan/other corporate priorities.

##### 3. Background

- 3.1. At its meeting on 5<sup>th</sup> March 2008 the committee received and approved the report on Audit Strategy.
- 3.2. That report included an outline of Internal Audit's approach to preparing its next annual Internal Audit Plan:

*'To review the Council's Corporate Improvement Plans for 2007/08 and 2008/09 along with the related Joint Risk Assessments where the highest risks to the Council achieving its objectives are identified.*

*Reference will be made to other risk assessments carried out by management within the Authority. An example of this is the annual business plans produced by each service.*

*The plan will take account of the plans of our external auditors (KPMG), WAO inspectors and possibly others (e.g. SSIW, Estyn) and also any concerns which may be expressed by Directors and/or Internal Audit (e.g. as a result of organisation change, previous audits, Audit Committee etc.).*

*The plan will be discussed with Directors and Heads of Service in the new structure in advance of the July date. '*

##### 4. Current situation / proposal.

- 4.1. Internal Audit have now completed drafting their plan and in doing so have broadly followed the strategy outlined above with the exceptions:
  - Some of the discussions with Directors and Heads of Service ran into July to accommodate their commitments;

- This year's Joint Risk Assessment (JRA) has been scheduled for September.
- 4.2. Discussions with management proved very constructive and Internal Audit finds itself able to accommodate most of management's views on coverage and timing.
- 4.3. Internal audit planning is not an exact science but it is felt that that the plan presented in the **appendix** strikes a good balance between the risks identified, the internal audit resources available and the assurance work being carried by other agencies.
- 4.4. The Chief Internal Auditor will be making a presentation expanding on the approach taken and will be happy to deal with any points members wish to raise on the plan.
- 4.5. Finally, thanks to all those who provided Internal Audit with input into this plan including Directors, Heads of Service, KPMG and Welsh Audit Office.

## **5. Effect upon Policy Framework & Procedure Rules.**

5.1. None

## **6. Legal Implications.**

6.1. There are no legal implications.

## **7. Financial Implications.**

7.1. None

## **8. Recommendation.**

8.1. That Members note the report

**Gareth Moss**  
**Director of Resources**  
**1<sup>st</sup> August 2008**

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