

BRIDGEND COUNTY BOROUGH COUNCIL

**REPORT TO AUDIT COMMITTEE
18th November 2009**

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

**INTERNAL AUDIT PLAN
July 2009 to June 2010**

1. Purpose of Report.

1. To present to Members the Council's Internal Audit Plan for the year July 2009 to June 2010.

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 5th March 2008 the committee received a report on the Audit Strategy.
- 3.2. That report noted that the Accounts and Audit Regulations (Wales) 2005 require the Council to maintain '...an adequate and effective system of internal audit ... in accordance with proper internal audit practices'. Guidance issued on proper internal audit practice, referred to the Code of Practice in Local Government in the United Kingdom issued by CIPFA.
- 3.3. The CIPFA Code of Practice 2006 requires annual audit plans based on objectives and risks identified by the Authority.
- 3.4. The annual plan runs from July to June rather than the financial year. This fits better with the Authority's processes in publishing its business plans from which Internal Audit notes identified risks.
- 3.5. Internal Audit also reviews the most recent Corporate Improvement Plan and Joint Risk Assessment to inform its planning.
- 3.6. The plan also takes account of the plans of our external auditors (KPMG), WAO inspectors and also any concerns or issues identified by Directors and Internal Audit as a result of organisational change, previous audits, Audit Committee etc.

4. Current situation / proposal

- 4.1. Internal Audit has now completed drafting the annual plan and in doing so has followed the strategy outlined above.
- 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 out by other agencies.

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

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Director of Resources
18th November 2009

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Background Documents

None