

## **TAUNTON DEANE BOROUGH COUNCIL**

**CORPORATE GOVERNANCE COMMITTEE 16<sup>th</sup> MARCH 2009**

**INTERNAL AUDIT PLAN 2009/10**

**REPORT OF THE GROUP AUDITOR (this matter is the responsibility of Councillor Henley, the Leader of the Council)**

### **EXECUTIVE SUMMARY**

This report seeks the approval of the Committee for the 2009/10 Audit Plan in order that SWAP can continue to meet the emerging needs of the Council.

### **INTRODUCTION**

The purpose of this report is to obtain approval for the Internal Audit Annual Plan for 2009/10.

### **BACKGROUND**

Internal Audit at Taunton Deane operates in accordance with the Standards of the Institute of Internal Auditors and the CIPFA Code of Practice. Our proposed Audit Plan for 2009/10 is included in the main body of this report. This shows the service area to be reviewed and the nature of the review. The Draft Audit Plan has been shared with Senior Management to seek their comments on the proposed coverage for the year. The detailed scope and objective of each assignment and the start date, will be agreed with the relevant Manager prior to the commencement of each audit.

### **PURPOSE OF THE INTERNAL AUDIT ANNUAL AUDIT PLAN**

The Internal Audit Annual Audit Plan has been drawn up to reflect the wide range of work undertaken by the Internal Audit Section, including:

- Audit of the Council's main financial systems on a annual basis;
- Audit of services at least once within the four year cycle;
- Provision of advice on corporate management activities such as Risk Management, Information Management and Corporate Governance issues;
- Undertaking a programme of specialist contract, computer audits and Value for Money Studies;
- Completing special investigations to meet Management requirements;
- Provision of day to day advice to Managers on financial and control issues;

## THE 2009/10 INTERNAL AUDIT ANNUAL AUDIT PLAN

The audit plan is broken into four main areas of activity as detailed below. The operational reviews are comprehensive in nature and cover the entire range of risks and controls. A detailed report is issued at the end of the audit review and an agreed action plan devised.

This year, for the first time, we have introduced a new specialist area of Governance, Fraud and Corruption. In the past we have audited certain aspects of governance piecemeal, as we conduct each individual review. For instance, when carrying out an audit of say Car Parks, the auditor would consider areas such as procurement, fees and charges, risk management etc. In effect the same work was being replicated across a range of services. This year it is proposed that the time previously spent on these areas, within individual audits, be consolidated into a single cross-cutting review. SWAP believes that this will provide the most timely and valuable assurance for management and members, whilst maintaining a high level of operational review.

Key control reviews are carried out in support of the work done by the Council's External Auditors and focus on financial control. These reviews are carried out annually between October and December. A report is issued for each review providing an assessment of the robustness of controls in all areas and recommending improvements, where appropriate. Where a full operational audit is planned for one of the areas normally covered under the key control review then the work is combined and co-ordinated.

In addition to our core audit work, as described above, internal audit also provide a range of other services including risk advice, follow-up reviews, specialist advice and special investigations.

The reviews planned for 2009/2010 are:

<b>Operational Reviews</b>	
Asset Management	Leisure Arts and Services
Building Control	Officers Claims & Allowances
Car Parks	Planning Policy
CCTV	Streetscene
Corporate Policy	Telephones
Creditors	VAT
Food Safety	IS System Reviews
Housing Rents	
<b>Governance, Fraud and Corruption</b>	
Absence Management	Income Collection
Business Continuity (Communications)	Information Governance

Data Quality	Members / Ethics
Efficiency Statement	Partnership Arrangements
Fees and Charges	Performance (Service Planning)
Gifts and Hospitality - Register of Interests	Procurement
Health and Safety (Lone Working)	Risk Management
<b>Key Control Audits</b>	
Capital Accounting	Main Accounting
Council Tax	NNDR
Debtors	Capital Accounting
Housing Benefits	Treasury Management
<b>Other Audit Activity</b>	
Special Reviews	Contract Audit
Corporate Meetings	Corporate Advice
Cash Spot Checks	General Advice
External Audit Liaison	Follow Up Reviews

## RECOMMENDATION

To agree the Annual Audit Plan for 2009/10.

### **Background Papers**

There are no background papers.

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