

REPORT TO: AUDIT AND RISK MANAGEMENT SUB-COMMITTEE 16/05/05

REPORT ON: UPDATE ON THE INTERNAL AUDIT ANNUAL PLAN 2005/06

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 333-2005

1. PURPOSE OF REPORT

To submit to Members of the Audit and Risk Management Sub-Committee an update on the Internal Audit Annual Plan for the 2005/06 financial year.

2. RECOMMENDATIONS

The Sub-Committee Members are asked to note the information contained herein.

3. FINANCIAL IMPLICATIONS

None

4. LOCAL AGENDA 21 IMPLICATIONS

None

5. EQUAL OPPORTUNITIES

None

6. BACKGROUND

6.1 The Internal Audit Annual Plan provides an outline of the proposed audit work to be undertaken by the Internal Audit Service during the financial year. One of the prime purposes of this plan is to advise and inform Members and Management of the planned areas of activity. In the Internal Audit Annual Plan 2005/06 which was submitted to the last Audit and Risk Management Sub-Committee (refer Report No. 62-2005) it stated that any material amendments to the planned work would be reported back to the Audit and Risk Management Sub-Committee. It is on this basis that this report has been prepared.

6.2 Since Report No. 62-2005 was prepared additional information has become available and it was therefore considered prudent to submit to Members a revised plan which provides a more robust basis on which to monitor audit performance during the 2005/06 financial year. The amended plan is attached at Appendix A. The principle change is that the total number of days available for audit work can now be estimated with more certainty and for 2005/06 will be 1330 days. In addition, a small number of the reviews contained in the original submission have been replaced with projects to reflect changing priorities. However overall the planned programme of reviews to be undertaken will still cover a wide range of audit activities and services and is in line with the Internal Audit Strategic Plan 2005/06-2008/09.

**DAVID K DORWARD
DEPUTE CHIEF EXECUTIVE (FINANCE)**

03 May 2005

BACKGROUND PAPERS

None

INTERNAL AUDIT ANNUAL PLAN 2005/06		
Analysis of Audit Days Available		Days
Corporate Reviews		
Business Continuity Planning		30
Business Credit Cards and On-line Payments		30
Cash Collection and Receipting		20
Corporate Governance		30
Debtors and Debt Management		30
Disaster Recovery and Business Continuity		30
External Funding and Specific Grants		40
Fraud Guidelines		20
Joint Futures		40
Ordering, Receipting and Creditor Payments		40
Partnering		40
Performance Management and Monitoring		30
Recruitment and Selection		30
Risk Management		30
Stocks, Stores and Stock Checks		10
Telecommunications		30
Departmental Reviews		
Communities	Establishment, Operational and Service Reviews	20
Dundee Contracts Services	Repairs and Maintenance Services	30
Economic Development	Establishment, Operational and Service Reviews	30
Education	Education Grants and Allowances	20
Education	Establishment, Operational and Service Reviews	30
Finance	Council Tax	50
Finance	Housing and Council Tax Benefits	50
Finance	Pension Fund Investment and Administration	40
Housing	Allocation, Letting and Voids Procedures	30
Housing	Establishment, Operational and Service Reviews	30
Leisure and Arts	Establishment, Operational and Service Reviews	30
Social Work	Contracting and Payments	40
Social Work	Establishment, Operational and Service Reviews	40
Support Services	Contract and Project Management	30
Waste Management	Establishment, Operational and Service Reviews	30
Miscellaneous		
Finalisation of 2004/05 Audit Assignments		150
Advice on Systems Control and Risk		70
Follow-up Reviews		80
Specific Investigations		50
Total		1330