

**REPORT TO: AUDIT AND RISK MANAGEMENT SUB-COMMITTEE - 22 SEPTEMBER 2008**

**REPORT ON: UPDATE ON THE INTERNAL AUDIT ANNUAL PLAN 2008/09**

**REPORT BY: CHIEF INTERNAL AUDITOR**

**REPORT NO: 478-2008**

**1.0 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 2008/09 financial year detailed at Appendix A.

**2.0 RECOMMENDATIONS**

Members of the Sub-Committee are asked to note the information contained within this report.

**3.0 FINANCIAL IMPLICATIONS**

None

**4.0 MAIN TEXT**

**4.1.** The Internal Audit Annual Plan provides an outline of the proposed audit work to be undertaken by the Council's 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 2008/09, which was submitted to the Audit and Risk Management Sub-Committee in January 2008 (Report No. 74-2008), Members were advised that whilst the plan had been prepared on the best information available at that time, if any material amendments to the planned work required to be made this would be reported back to the Audit and Risk Management Sub-Committee.

**4.2.** Since Report No. 74-2008 was prepared, turnover of staff and a higher than anticipated level of sickness have impacted upon the estimated number of days available for internal audit work during the current financial year resulting in the need for revisions to be made to the original plan. The revised plan for 2008/09 is attached at Appendix A. The estimated number of days available for internal audit work in the revised plan shows a reduction of 7% on that previously reported to Members. In addition, to reflect changing priorities of the Council, a small number of the reviews contained in the original submission have been replaced with ones that are deemed to be more pertinent at this particular juncture. However the overall planned programme of work 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 to 2008/09.

**5.0 POLICY IMPLICATIONS**

This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. There are no major issues.

**6.0 CONSULTATIONS**

The Chief Executive and Head of Finance have been consulted on the content of this report.

**7.0 BACKGROUND PAPERS**

None

Sallie Dailly, Chief Internal Auditor

DATE: 11 September 2008

<b>INTERNAL AUDIT ANNUAL PLAN 2008/09</b>		
<b>Corporate Reviews</b>		<b>Days</b>
Accounting and Budgetary Control		30
Corporate Governance		30
Debtors and Debt Management		35
Disaster Recovery and Business Continuity		30
External Funding and Specific Grants		30
Financial and Non-Financial Returns		20
Financial and Non-Financial Self Assessment		30
Fleet Management		30
Insurance Services		25
Joint Future		30
Payroll and Employee Expenses		40
Performance Management and Monitoring		30
Property Management		30
Security of Assets		30
Service Level Agreements		30
Stocks, Stores and Stock Checks		5
<b>Departmental Reviews</b>		
Dundee Contract Services	Repairs and Maintenance Services	25
Education	Establish, Operational & Service Reviews	30
Finance	Housing Benefit & Council Tax Benefit	60
Finance	Non-Domestic Rates	25
Finance	Treasury Management	25
Housing	Establish, Operational & Service Reviews	30
Leisure & Communities	Establish, Operational & Service Reviews	45
Social Work	Establish, Operational & Service Reviews	25
Waste Management	Establish, Operational & Service Reviews	40
<b>External Bodies</b>		
Dundee Leisure Limited	Establishment, Operational and Service Reviews	45
Tay Road Bridge Joint Board	Establishment, Operational and Service Reviews	55
Tayside Valuation Joint Board	Establishment, Operational and Service Reviews	50
<b>Miscellaneous</b>		
Finalisation of 2007/08 Audit Assignments		130
Advice on Systems Control and Risk		60
Follow-up Reviews and Progress Reviews		50
Specific Investigations		25
<b>Total</b>		<b>1175</b>