

## ITEM NO: 8

<b>DECISION-MAKER:</b>	AUDIT COMMITTEE		
<b>SUBJECT:</b>	AUDIT COMMISSION: AUDIT AND INSPECTION PLAN 2008/09		
<b>DATE OF DECISION:</b>	27 <sup>th</sup> MARCH 2008		
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR		
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### STATEMENT OF CONFIDENTIALITY

NOT APPLICABLE

### SUMMARY

The attached plan (Appendix 1) sets out the audit and inspection work that the external auditors propose to undertake for the 2008/09 financial year. The plan is based on the Audit Commission's risk-based approach to audit planning and the requirements of moving towards Comprehensive Area Assessment (CAA). It reflects:

- audit and inspection work specified by the Audit Commission for 2008/09;
- current national risks relevant to the Council's local circumstances; and
- the Council's local risks and improvement priorities.

### RECOMMENDATIONS:

- (i) The Audit Committee is asked to note content of the Audit Commission's Audit and Inspection plan for 2008/09.

### REASONS FOR REPORT RECOMMENDATIONS

1. The Audit Committee has, within its terms of reference, specific responsibility for oversight and provision of assurance to the Standards and Governance Committee on the arrangements made for cooperation between internal and external audit;
2. Presentation of the Audit and Inspection Plan to the Audit Committee is in line with good practice and consistent with the CIFPA 'Code of Practice for Internal Audit in Local Government 2006' which requires that internal and external audit plans are co-ordinated.

### CONSULTATION

3. Officers have been consulted on the Audit Commission's Audit and Inspection plan for 2008/09.

### ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

4. None

### DETAIL

5. The detailed Audit Commission's Audit and Inspection plan for 2008/09 is attached for consideration in the appendix.

The external auditor will be in attendance at the Committee meeting to answer any questions.

## **FINANCIAL/RESOURCE IMPLICATIONS**

### **Capital**

6. None

### **Revenue**

7. None

### **Property**

8. None

### **Other**

9. None

## **LEGAL IMPLICATIONS**

### **Statutory power to undertake proposals in the report:**

10. The duties and powers of auditors appointed by the Audit Commission are set out in the Local Government Act 1999.

### **Other Legal Implications:**

11. None

## **POLICY FRAMEWORK IMPLICATIONS**

12. None

**SUPPORTING DOCUMENTATION**

**Appendices**

1.	Audit Commission: Audit and Inspection Plan 2008/09
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**Documents In Members' Rooms**

1.	None
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**Background Documents**

Title of Background Paper(s)

Relevant Paragraph of the  
Access to Information  
Procedure Rules / Schedule  
12A allowing document to be  
Exempt/Confidential (if  
applicable)

1.	None	
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**Background documents available for inspection at:** N/A

**FORWARD PLAN No:** N/A

**KEY DECISION?** NO

**WARDS/COMMUNITIES AFFECTED:** N/A