

ITEM NO:10

DECISION-MAKER:	AUDIT COMMITTEE		
SUBJECT:	INTERNAL AUDIT: REVIEW OF THE ANNUAL OPERATIONAL PLAN 2008/09		
DATE OF DECISION:	11 th December 2008		
REPORT OF:	CHIEF INTERNAL AUDITOR (Acting)		
AUTHOR:	Name:	Neil Pitman	Tel: 023 8083 4616
	E-mail:	neil.pitman@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY

Not applicable

SUMMARY

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business, activities, systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risk to the achievement of the Council's objectives is identified, assessed and managed to a defined acceptable level.

The *Annual operational plan*, as approved by the Audit Committee (27th March 2008), provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

The plan should be subject to ongoing review and adjustment to ensure it remains aligned with significant business risks and is responsive to the priorities and concerns of the management team. The plan also requires adjustment to ensure it makes most appropriate use of available internal audit resources.

The revised Annual operational plan for 2008/09 is attached as an appendix to this report.

RECOMMENDATIONS:

- (i) The Audit Committee is invited to comment on and approve the revised Annual Operational Internal Audit Plan for 2008/09.

REASONS FOR REPORT RECOMMENDATIONS

1. In accordance with proper internal audit practices and the Internal Audit Strategy, the Audit Committee is required to approve, but not direct, the Annual Operational Internal Audit Plan.

CONSULTATION

2. Amendments to the plan have been identified through internal audit's ongoing contact and liaison with the Chief Officers Management Team, Heads of Service, the Audit Committee and the Risk and Assurance Manager.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

3. None

DETAIL

- 4. The revised Annual Operational Internal Audit Plan for 2008/09 is attached in the appendix for consideration.
- 5. Supplementary resources are to be procured to provide technical IT audit support. In completion of the Internal Audit Plan for 2008/09
- 6. The revised Plan remains appropriately balanced to ensure sufficient assurance work will be carried out to enable a reasonable conclusion to be formed on the adequacy and effectiveness of the Council’s risk management, control and governance processes.

FINANCIAL/RESOURCE IMPLICATIONS

Capital

None

Revenue

None

Property

None

Other

None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

The Accounts and Audit (Amendment) (England) Regulations 2006 require the Council to ‘maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control’.

Other Legal Implications:

None.

POLICY FRAMEWORK IMPLICATIONS

SUPPORTING DOCUMENTATION

Appendices

1.	Internal Audit: Revised Annual Operational 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.		
2.		

Background documents available for inspector Internal Audit Office, North Block
Basement, Civic Centre

E-mail: neil.pitman@southampton.gov.uk

FORWARD PLAN No:

N/A

KEY DECISION? N/A

WARDS/COMMUNITIES AFFECTED:
