

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review Committee - 21 June 2006

Subject : Internal Audit Annual Plan 2006/2007

1. Purpose

- 1.1** To advise Members of the planned programme of work for the Internal Audit Section for the year 2006/2007

2. Background

- 2.1** It is a requirement of the Chartered Institute of Public Finance and Accountancy Code of Practice for Internal Audit that Internal Audit management prepare a plan of work which ensures adequate coverage of the Authority's functions to allow an opinion to be formed on the system of internal financial control.

3. Main Issues

- 3.1** The Audit Plan is formulated using a risk-based audit needs assessment, which gives weight to the core financial systems. However, in addition, the plan includes an allocation of time to address some of the risks identified in the Council's corporate and departmental risk registers.
- 3.2** Other audit areas include computer audit, performance audit and follow up of issues arising from previous audits.
- 3.3** The TeamMate audit management software package will continue to be developed during this year and it is anticipated that the appointment of a Computer Auditor will be beneficial in this regard.
- 3.4** Arrangements for providing assurances to management need to be enhanced to include procedures for dealing with group accounts and this will be developed during the course of the year.

4. Personnel Issues

- 4.1** There are no personnel issues to report.

5. Financial Implications

- 5.1** It is anticipated that the cost of actioning recommendations in these reports will be accommodated within the budget provision of departments.

6. Recommendations

6.1 Members are requested to note this report

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Chief Executive

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Background Papers: **Annual Internal Audit Plan 2005/2006**

Wards Affected: **All**