

# TONBRIDGE & MALLING BOROUGH COUNCIL

## AUDIT COMMITTEE

07 April 2009

### Report of the Chief Internal Auditor

#### Part 1- Public

#### Delegated

### 1 INTERNAL AUDIT PLAN 2009/10 AND THREE YEAR PLAN

#### Summary

This report presents the proposed Internal Audit Operational Plan for the year 2009/10 and the Three Year Strategic Plan and requests that it is approved by this Committee.

#### 1.1 Introduction

1.1.1 Members of this Committee will be aware that the Audit Committee of 6 April 2006 approved a move from a five-year strategic plan to a three-year strategic plan. The operational plan covers one year (**Annex 1 and 2, column 09/10**) and is extracted from the three-year plan (**Annex 1 and 2**).

1.1.2 This report presents the operational audit plan for 2009/10 and the three year plan for consideration by Members of this Committee. The plan itself gives a detailed explanation of how it has been prepared.

#### 1.2 Planning Process

1.2.1 The planning process is explained in the body of the Audit Plan (**Annex 1**).

1.2.2 Members' attention is drawn to the fact that Chief Officers and the Audit Commission have been given a draft of the plan in order to consider its adequacy of cover.

1.2.3 Amendments have been made to account for the comments made and information gained at individual service management teams.

#### 1.3 Legal Implications

1.3.1 There is a requirement under the Accounts and Audit 2006 for an adequate and effective control environment to be in place. The audit plan is designed to provide assurance that this is the case.

## **1.4 Financial and Value for Money Considerations**

1.4.1 All audit reports include financial and VFM considerations.

## **1.5 Risk Assessment**

1.5.1 It is likely that without adequate controls the level of fraud and error would increase. A failure to operate a satisfactory level of internal control could affect the scoring of the Council in the Key Lines of Enquiry inspection.

## **1.6 Recommendations**

1.6.1 Members are asked to **CONSIDER** the coverage of the plan and **AGREE** its adoption.

Background papers:

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Audit Files

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