

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

13 April 2010

Report of the Chief Internal Auditor

Part 1- Public

Delegated

1 INTERNAL AUDIT PLAN 2010/11

Summary

This report presents the proposed Internal Audit Operational Plan for the year 2010/11 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 01 April 2009 approved a three-year strategic plan. The operational plan covers one year and is extracted from the three-year plan following consideration of any changed circumstances.
- 1.1.2 This report presents the operational audit plan for 2010/11 for consideration by Members of this Committee. The plan itself gives a detailed explanation of how it has been prepared. A copy of the plan is attached at **[Annex 1]** and the spreadsheet with the detail is attached as **[Annex 3]**.
- 1.1.3 When each audit from the plan is performed the Auditor gives an opinion of the control assurance level. The four different control assurance levels can be viewed at **[Annex 2]**.

1.2 Planning Process

- 1.2.1 The planning process is explained in the body of the Audit Plan.
- 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 coverage.

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 value for money 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 would prevent Members from making a confident Annual Governance Statement and 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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