

ANNUAL AUDIT PLAN PROGRESS REPORT

1 SUMMARY

- 1.1 Internal Audit is a statutory function under the Local Government Act 1972 Section 151. The following report provides Members with the opportunity to monitor the progress of the Internal Audit Plan for 2009/10 and agree changes to the Plan after seven months of the year.

2 INTRODUCTION

- 2.1 The Annual Audit Plan was agreed by the Audit Committee on 29 April 2009.

3 PROGRESS ON THE 2009/10 AUDIT PLAN

- 3.1 The following table shows a comparison of the percentage of the Audit Plan completed for the seven months from 1 April 2009 to 31 October 2009, compared to 2008/09. The Audit Plan is slightly behind the pro rata position required to meet the annual target of 97%, which is due to the trainee Auditor leaving the Council at the end of August 2009. We were successful in recruiting internally, with the post filled from 5 October 2009, which meant we only lost 24 days of staff time. The comparison shows that we are slightly ahead on the same period last year and with the proposed changes to the Plan should be able to meet the 97% target.

% Audit Plan completed	Quarter 1	Quarter 2	To end October	Quarter 3	Quarter 4
2008/09	23.14%	44.48%	50.99%	65.93%	91.66%
2009/10	22.94%	42.65%	51.09%	-	-
Target	24.26%	48.51%	56.60%	72.77%	97.00%

3.2 Changes to the 2009/10 Audit Plan

- 3.3 The areas proposed to be withdrawn or adjusted from the overall Audit Plan are:-

Area	Days	Reason
Comino – Electronic Document Management System	3	This is still being rolled out across the Council
Bulky Waste	5	A review has been carried out by

Area	Days	Reason
		Environmental Services officers and was reported to the Review Committee on 22 September 2009.
My Performance Review (MPR)	5	A follow-up on the previous audit on Performance Development Review was due but the procedures have been changed to MPR which is in its first year and it would be more appropriate to review this during 2010/11.
Comprehensive Area Assessment	4	Reduce the time from 14 days to 10 days. At present no audit work has been required.
Contingency	3	Reduce the contingency by 3 days, leaving 5 days for the remainder of the year.
Across the Audit Plan	4	A small amount of time will be reduced from all areas of the Audit Plan which is not significant.
Total	24	

- 3.4 Members receive regular reports on the audit work completed and a year-end report on the Audit Plan will be presented to the Audit Committee in April 2010. If there is a need for any further significant changes to the plan these will be reported to Members at the next Audit Committee in March 2010.

4 RISK IMPLICATIONS

- 4.1 If the Audit Plan is not completed there is a risk that independent assurance of controls cannot be provided on a particular area that was considered to be high risk or a core financial system.

5 RECOMMENDATION

- 5.1 It is proposed that the Committee **RESOLVES** to agree the changes to the 2009/10 Audit Plan and note the progress.

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Background Papers:-

None

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