

---

## PROGRESS REPORT ON REVISED AUDIT PLAN 2007/08

### 1 SUMMARY

- 1.1 This report is to advise Members on the progress of the revised Audit Plan for 2007/08.

### 2 INTRODUCTION

- 2.1 On 25 September 2007 this Committee approved the revision to the Audit Plan for 2007/08. At that time Members were advised that the revision was required due to the fact that a vacancy had been in place since April, but it was expected that an appointment to the post would be made in November, under a revised job structure.

### 3 CURRENT POSITION

- 3.1 We are pleased to report that the recruitment process has been successful and Gareth Rawlings, a Trainee Auditor, commenced employment on 26 November.
- 3.2 The key direction of the proposed revision was to ensure that all planned work was completed around the Managed Audit requirements for PKF, ten core audits in all. As at 14 December 2007, five of the remaining seven core audits were in progress. We are on schedule to complete the core audits
- 3.3 As at 14 December 2007, 55.24% of the Audit Plan has been completed. It is anticipated at current rate of progress and training we may reach approximately 88% of Plan time, against the intended target of 97%.
- 3.4 The reduced audit time available as a result of the extended vacancy means that we shall focus on priority audits, such as partnership working, and those areas that cannot be reviewed will be taken from contingency and time allocated for service reviews.
- 3.5 The audit of Disabled Facilities Grants by the Senior Performance Management Officer, of which value for money is a key element, is in progress as is a follow-up audit, under his supervision, of the Personal Development Review process, which was originally presented to Members in July 2006, with a significant number of recommendations.

### 4 RISK IMPLICATIONS

- 4.1 If Internal Audit is under-resourced there is a risk that assurance cannot be given on the Council's systems of internal control. The Audit Plan must reflect a fair coverage of the core financial areas of the Council and other high-risk areas.

**5 RECOMMENDATION**

5.1 It is proposed that the Committee **RESOLVES**

That the progress made in the Revised Audit Plan for 2007/08 be noted.

Yvonne Woodward

Head of Finance, Audit & Performance Management

---

**Background Papers:-**

None

For further information please contact Tracey Metcalf on:-

Tel:- 01702 318031

E-Mail:- [tracey.metcalf@rochford.gov.uk](mailto:tracey.metcalf@rochford.gov.uk)

If you would like this report in large print, braille or another language please contact 01702 546366.