
PROPOSED REVISION TO THE AUDIT PLAN 2007/08

1 SUMMARY

- 1.1 This report is to request that Members consider and approve a revised Audit Plan for 2007/08.

2 INTRODUCTION

- 2.1 On 10 April 2007 this Committee approved the Audit Plan for 2007/08. At that time Members were advised that a vacancy had arisen and that the Audit Plan was based on the premise of securing a replacement to take up the post early in June.
- 2.2 A suitable candidate was selected, after a second advertisement, and was due to commence work on 2 July. Due to family circumstances she was not able to take up the post. It has been necessary to reconsider the structure of the post and re-advertise with the closing date for applicants **TBC** with take-up realistically not before the middle of November.
- 2.3 Accordingly the Audit Plan cannot be met in its original form and a revised format is attached as Appendix A.

3 DETAILS OF PROPOSED REVISION

- 3.1 The key direction of the proposed revision is to ensure that all planned work around the Managed Audit requirements for PKF, the Council's External Auditors is completed, together with other areas that feed into the year-end assurance process. With the exception of the deferment of the follow-up audit on the Document Imaging System no audits have been removed from the proposed revision. Full roll-out of the Document Image System is not yet in place and the audit would be more appropriate after that time.
- 3.2 A Value for Money (VFM) audit will be carried out by the Senior Performance Management Officer in respect of Disabled Facilities Grants, originally scheduled within the Audit Plan. A VFM focus will be applied to the new proposed merged Contracts & Procurement Audit.
- 3.3 The reduction in the proposed time allocation for Service Reviews is an attempt to accurately reflect the reduced capacity available for the remainder of the 2007/08 Audit Year. The same applies to the reduction in time allocation for Contingency work, but there should still be scope for work to be undertaken if required. It is acknowledged that in certain areas such as Proactive Checks it may be necessary to limit reviews to areas traditionally covered but certainly not to reduce reviews in areas identified as high-risk.
- 3.4 In view of the fact that the post is unfilled at the date of this meeting it is proposed that an update on the progress of the proposed Audit Plan be provided at the January 2008 meeting of this Committee.

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**
- (1) To approve the Revised Audit Plan for 2007/08
 - (2) To receive a progress report on the Revised Audit Plan at the January 2008 Audit Committee

Y Woodward

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Background Papers:-

None

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