

**ANNUAL AUDIT PLAN 2004 - 2005**

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**1. SUMMARY**

The Audit Committee was provided with an overview of the 2004 – 2005 audit plan, which was approved by the Audit Committee on the 20<sup>th</sup> February 2002. The report attached in Appendix 1 outlines in detail the areas that will be audited in 2004 – 2005, and therefore complies with a recommendation made by Audit Scotland to provide additional information to auditees.

**2. RECOMMENDATIONS**

2.1 The Annual Audit Plan for 2004 - 2005 is approved.

**3. DETAILS**

3.1 Attached is our proposed Annual Internal Audit Plan, which has been presented to the Strategic Management Team (SMT). It provides detail as to the proposed time and areas we intend to audit in 2004 – 2005. The areas were agreed as part of the overall 3-year audit plan for the years 2002 – 2005.

3.2 This document increases the awareness amongst departments regarding audit objectives and it is hoped will aid planning and preparation.

3.3 Within the attached document is a chart showing when the 2004 – 2005 audits are planned for. However, these could be subject to change and should only be viewed as an indication. With regard to the section headed Scope and Objectives, this outlines what is intended to be covered with each audit.

**4. CONCLUSIONS**

The Audit Plan addresses the key areas highlighted in the Audit Needs Assessment and will provide an annual assurance statement on the Council's overall internal audit framework.

**5. IMPLICATIONS**

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

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