

ANNUAL AUDIT PLAN 2005 - 2006

1. SUMMARY

The Audit Committee was provided with the Strategic Audit Plan for 2005 – 2008, which was approved on the 4th March 2005. The report attached in Appendix 1, is an extract from the 3 year plan and outlines in detail the areas that will be audited in 2005 – 2006. This complies with the Audit Scotland request to provide additional information to auditees.

2. RECOMMENDATIONS

2.1 The Annual Audit Plan for 2005 - 2006 is approved.

3. DETAILS

3.1 Attached is our proposed Annual Internal Audit Plan, which has been presented the Strategic Management Team (SMT). It provides detail as to the proposed time and areas we intend to audit in 2005 – 2006. The areas were agreed as part of the overall 3-year audit plan for the years 2005 – 2008.

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 in 2005 – 2006 audits are planned to take place. The timing of the audits was discussed with line managers and then with Heads of Service. However, the audits could be subject to change and timing should only be viewed as an indication. With regard to the section headed Scope and Objectives, this outlines what each audit will cover.

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

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216)

Ian Nisbet

Internal Audit Manager 22 April 2005.

22Aprreport22April