

KPMG work plan for Internal Audit partnering contract

1. SUMMARY

- 1.1 This report proposes a schedule of work to be undertaken by KPMG as internal audit partners with the in house internal audit team and requests that the Committee approve it.

2. RECOMMENDATIONS

- 2.1 That this committee approves the revised work plan for the current year.

3. DETAILS

- 3.1 KPMG have been assisting the internal audit section at Argyll and Bute Council since February 2002, providing advice with regard to good internal audit practice and also providing specialist Information Technology (IT) audit resource. The current contract terminates on 31st March 2008. This report advises the Audit Committee of the activities to be undertaken by KPMG in 2007-2008.

- 3.2 KPMG are contracted to provide 25 days of IT audit resource and 28 days of internal audit management support.

- 3.3 It has been agreed with the audit team that our support time is utilised as follows:-

Payroll Audit	15 days
Member Training	2 days
IA quality review	3 days
Audit Manual update	3 days
Ad-hoc advice	10 days
Performance Management for internal audit	5 days
Other systems review	15 days (Focus still to be agreed)

4. 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)