

ANNUAL AUDIT PLAN 2010 - 2011

1. SUMMARY

The audit plan for 2010 - 2011 details year 3 of the 3 year Strategic Audit Plan approved by the Audit Committee on 27 March 2008 and ensures that Internal Audit resources are effectively planned and controlled. The plan outlines the areas that will be audited in 2010 - 2011. This complies with a good practice CIPFA guideline to provide additional information to management.

2. RECOMMENDATIONS

2.1 The Annual Audit Plan for 2010 - 2011 is approved.

3. DETAILS

3.1 Attached is the proposed Annual Internal Audit Plan for 2010 - 2011, which will be presented to the Strategic Management Team (SMT). It provides detail as to the proposed audits for the coming financial year.

3.2 This annual plan increases the awareness amongst departments of the audit objectives for 2010 – 2011, and it is hoped will aid departments with planning and preparation.

3.3 The annual audit plan has 2 audit categories. They are core and non financial audits. A table for both categories has been prepared listing each audit area, the date last audited and the number of assigned audit days for 2010 - 2011.

4. CONCLUSIONS

The Audit Plan addresses the key areas highlighted in our Audit Needs Assessment process and will assist the preparation of an annual assurance statement.

5. IMPLICATIONS

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| 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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