

**STRATEGIC AUDIT PLAN 2011 - 2014**

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**1. SUMMARY**

This report introduces the draft Strategic Audit Plan for 2011 – 2014 and Annual Audit Plan for 2011 - 2012. See Appendix 1.

**2. RECOMMENDATIONS**

2.1 The draft Strategic Audit Plan 2011 – 2014 and Annual Audit Plan for 2011 – 2012 are approved.

**3. DETAILS**

3.1 The draft Strategic Audit Plan 2008 - 2011 as well as including the Annual Audit Plan for 2011 - 2012 covers planned core and non financial audits.

3.2 Internal Audit in preparing the strategic audit plan for 2011 – 2014 carried out an exercise to determine the audits that will enable Internal Audit over the next 3 years to provide an assurance statement on the Council's overall internal control framework.

3.3 Audits within the strategic audit plan have been derived from a review of 4 areas financial materiality, risk, and controls effectiveness plus performance management. This provided a substantial review of the challenges that face the Council. It replaced the previous analysis method which was predominately financial based. The collected data was analysed and prioritised with audits assigned to 5 audit areas: Core Financial Audits, Business Systems, Corporate Performance, Corporate Plan and Service Plans.

3.4 The audit plan presented in Appendix 1 provides the Financial Control Audits which are routinely undertaken each year. These audits provide a level of assurance for external audit, the section 95 officer and senior management that finances are appropriately controlled. They will be commenced with the new financial year as will the audit of the councils Statutory Performance Indicators (SPIs), which provides assurance to external audit that the figures achieved are accurate. The detail analysis for the audit headings other than the Financial Control Audits will be presented to the Audit Committee once discussions over audit topics have been concluded.

**4. CONCLUSION**

The Strategic Audit Plan and Annual Audit Plan will be progressed by Internal Audit.

**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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