

ANNUAL AUDIT PLAN 2003 - 2004

1. SUMMARY

This report introduces the Annual Audit Plan for 2003/04, which is part of the 3 year Strategic Audit Plan/Audit Needs Assessment presented and approved by the Audit Committee on the 24th May 2002.

2. RECOMMENDATIONS

2.1 The Annual Audit Plan for 2003/04 is approved. In approving this, Members should consider whether additional resources be provided or audit scope, timescales and assessments modified.

3. DETAILS

3.1 As an ongoing 3 year audit programme the Annual Audit Plan for 2003/04 is attached. (See Appendix 1).

3.2 The Audit Plan for 2003/04 has been drawn up from an Audit Needs Assessment prepared in conjunction with our internal audit partners KPMG and Council senior management. Audit Scotland have reviewed and agreed the plan.

3.3 The number of audit days for 2003/04 is shown against each audit area. In accordance with the Strategic Audit Plan some new areas will be addressed in 2003/04 that were not covered in 2002/03.

3.4 Internal Audit believes that adequate audit coverage and assurance can be provided if the required resources are in place.

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)

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