

**BROMSGROVE DISTRICT COUNCIL**

**AUDIT BOARD**

**15TH OCTOBER 2007**

**ANNUAL AUDIT AND INSPECTION PLAN**

|                              |                            |
|------------------------------|----------------------------|
| Responsible Portfolio Holder | Councillor Geoff Denaro    |
| Responsible Head of Service  | Head of Financial Services |

**1. SUMMARY**

1.1. The Audit Commission has issued the draft 2007/08 Audit and Inspection Plan. A copy of this document is attached to this report as Appendix A.

**2. RECOMMENDATION**

2.1 Members are asked to note and agree the draft 2007/08 Audit and Inspection Plan.

**3. BACKGROUND**

3.1 Attached at Appendix A is the draft 2007/08 Audit and Inspection Plan. The Plan sets out the audit and inspection work that the Audit Commission propose to undertake in 2007/08.

3.2 The main elements of note are:

- An assessment of councillor capacity to improve the Council's improvement priorities.
- An inspection of Strategic Housing.
- A Direction of Travel assessment.
- Use of Resources and Data Quality assessments.

**4. FINANCIAL IMPLICATIONS**

4.1 Audit fees quoted within the audit plan are within 2008/09 revenue budget provisions.

**5. LEGAL IMPLICATIONS**

5.1 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2006 to "maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices".

## 6. **COUNCIL OBJECTIVES**

6.1 Council Objective 02: Improvement.

## 7. **RISK MANAGEMENT**

7.1 The main risks associated with the details included in this report are:

- Ineffective financial management.
- Inaccurate Council data.
- Ineffective Business and Performance Management.

7.2 These risks are being managed as follows:

- Ineffective financial management:

Risk Register: Corporate

Key Objective Ref No: 1

Key Objective: Effective financial management

- Inaccurate Council data:

Risk Register: Corporate

Key Objective Ref No: 15

Key Objective: All Council data is accurate and of high quality

- Ineffective Business and Performance Management:

Risk Register: Corporate

Key Objective Ref No: 19

Key Objective: Effective Business and Performance Management

7.3 Service specific improvements and actions are also monitored as part of each individual service risk register.

## 8. **CUSTOMER IMPLICATIONS**

8.1 No customer implications.

## 9. **EQUALITIES AND DIVERSITY IMPLICATIONS**

9.1 No equalities and diversity issues.

## 10. **OTHER IMPLICATIONS**

Procurement Issues:

None

|   |
|---|
| Personnel Implications:<br>None   |
| Governance/Performance Management:<br>Effective governance process.           |
| Community Safety including Section 17 of Crime and Disorder Act 1998:<br>None |
| Policy:<br>None   |
| Environmental:<br>None  |

## 11. **OTHERS CONSULTED ON THE REPORT**

|   |     |
|---|-----|
| Portfolio Holder                                | No  |
| Chief Executive                                 | Yes |
| Corporate Director (Services)                   | No  |
| Assistant Chief Executive                       | No  |
| Head of Service                                 | Yes |
| Head of Financial Services                      | Yes |
| Head of Legal, Equalities & Democratic Services | No  |
| Head of Organisational Development & HR         | No  |
| Corporate Procurement Team                      | No  |

## 12. **APPENDICES**

12.1 Appendix A: Draft 2007/08 Audit and Inspection Plan

## 13. **BACKGROUND PAPERS**

None.

## **CONTACT OFFICER**

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