

BROMSGROVE DISTRICT COUNCIL

AUDIT BOARD

9th JUNE 2008

AUDIT & INSPECTION PLAN 2008/09

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

1. SUMMARY

1.1 To present to members the Audit Commissions 2008/09 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 2008/09 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 2008/09.

3.2 The main elements of note are:

- A review of the project management framework to include major projects being undertaken by the Council
- Use of Resources assessment including a Value for Money conclusion

4. FINANCIAL IMPLICATIONS

4.1 Audit fees quoted within the audit plan will be met from 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. VALUE FOR MONEY IMPLICATIONS

10.1 The Council has discussed the plan with the Audit Commission to ensure there will be added value to the Council in undertaking the plan to the level agreed.

11. OTHER IMPLICATIONS

Procurement Issues: None
Personnel Implications: None
Governance/Performance Management: Effective governance process.
Community Safety including Section 17 of Crime and Disorder Act 1998:None
Policy: None

Environmental: None

12. OTHERS CONSULTED ON THE REPORT

Portfolio Holder	Yes
Chief Executive	Yes
Executive Director (Services)	No
Executive Director - Partnerships and Projects	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

13. WARDS AFFECTED

13.1 All Wards are affected.

14. APPENDICES

14.1 None.

15. BACKGROUND PAPERS

15.1 None.

CONTACT OFFICER

Jayne Pickering – Head of Financial Services
E Mail: j.pickering@bromsgrove.gov.uk
Tel: (01527) 881207
