

## **Briefing Note**

### **Agenda Item No. 10 - Annual Audit Plan 2010/11**

- This plan is the second year of the 3 year strategic plan approved by the Committee last March to cover the 2009-2012 financial years.
- As noted at 4.6, there is a reduction of 55 available audit days for 2010/11. **(675-620)**
- In previous years the Council have bought in additional days (50) from City of Worcester Colleagues to undertake system reviews this will not continue for 2010/11.
- An additional 5 days have been reallocated to Training Requirements and an increase in leave entitlement for senior auditor undertaking Institute of Internal Auditors and Msc in Audit Consultancy examinations to enhance the in-house skills base.
- This year following the Council approval to participate in the Countywide Regulatory Service reducing the requirement for detailed licensing reviews and maintain efficiency savings, the 2010/11 System Reviews will be completed by the in-house Audit Team.
- The Planned audits removed from the plan have been done so on an assessment of either risk (being considered low for the Council) or incorporated into other system reviews.

The reduction of days is as follows:

#### **Corporate Systems (Page 56) (140 Days Reduced to 120 Days)**

Corporate Dress	<b>5 Days</b> (Low Risk - will be reviewed under Corporate Procurement)
Inventories	<b>10 Days</b> (Will be incorporated into Respective System Reviews)
Postal Franking	<b>5 Days</b> (Audited in 2009/10 Full Assurance - Low Risk)

#### **Community & Partnership Services (Page 57) (50 Days Reduced to 45 Days)**

CCTV	<b>5 Days</b> (Full Review in 2009/10 of both Policy & Operational - Included in Quarterly Report (Item 16))
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#### **Resources (Page 58) (190 Days Reduced to 180 Days)**

Budget Control & Monitoring	<b>10 Days</b> (Previously split between Finance & Depot. All with Resources: One System Audit Review will be undertaken in 2010/11)
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#### **Legal & Corporate Services (Page 59) (15 Days Reduced to 10 Days)**

Debt Recovery	<b>5 Days</b> (Audit Review commenced undertaken in 2009/10 5 Days allocated. 2010/2011 will be a follow up of this review. Initial 10 Days split over the 2 years).
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#### **Planning & Regulatory Services (Page 60) (45 Days to 30 Days)**

National Land & Property Gazetteer	<b>10 Days</b> (Review of Terrier and GGP in 2009/10)
Development Control	<b>5 Days</b> (Reduced from 10. Audit of 07/08 gave a level of Assurance "Some". 2010/11 will be an overview of system with compliance testing).