

**INTERNAL AUDIT PLAN 2001/2002**

*Report of the Chief Internal Auditor*

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**1. Purpose of Report**

To inform the Committee of, and to give them the opportunity to comment on, Internal Audit's draft work programme for 2001/2002, as attached.

**2. Background**

Ahead of each financial year, the Chief Internal Auditor proposes a draft Audit Plan, for discussion and agreement with Chief Officers and the Committee. The process for arriving at the draft Plan includes a detailed risk assessment exercise, and is outlined on page 4.

The key elements of the Plan, as summarised on pages 5 to 8, cover:

- service re-organisations
- partnerships
- new government funding
- key financial systems and rules
- risk assessment
- information and communications technology
- contract issues
- best value
- other audit work.

The Plan has been agreed with the Finance Director and Chief Officers.

The work planned within each Department is grouped into two categories:

- regular audits
- developments and audit issues.

The Committee's comments on the draft Plan would be welcomed.