

**INTERNAL AUDIT PLAN 2002/03**

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 2002/03, 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 are summarised on pages 5 – 6. It then sets out the work planned within each Department, grouping these audits into two categories:

- regular audits
- development and audit issues.

The draft Plan has been provisionally agreed with the Finance Director and Chief Officers. The Committee's comments on it are welcomed.