

INTERNAL AUDIT PLAN 2003/04

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 2003/04, 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. The Plan then sets out the work planned within each Department, grouping these audits into two categories:

- regular audits
- developments 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.