

DECISION-MAKER:	AUDIT COMMITTEE
SUBJECT:	INTERNAL AUDIT: REVIEW OF THE ANNUAL OPERATIONAL PLAN 2010/11
DATE OF DECISION:	3 FEBRUARY 2011
REPORT OF	CHIEF INTERNAL AUDITOR
STATEMENT OF CONFIDENTIALITY	
Not Applicable	

BRIEF SUMMARY

The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business, activities, systems or processes under review that:

- the framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risk to the achievement of the Council's objectives is identified, assessed and managed to a defined acceptable level.

The Annual operational plan, as approved by the Audit Committee (18th March 2010), provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

The plan should be subject to ongoing review and adjustment to ensure it remains aligned with significant business risks and is responsive to the priorities and concerns of the management team. The plan also requires adjustment to ensure it makes most appropriate use of available internal audit resources.

The revised Annual operational plan for 2010/11 is attached as an appendix to this report.

RECOMMENDATIONS:

- (i) That the Committee comment on and approve the revised Annual Operational Internal Audit Plan for 2010/11.

REASONS FOR REPORT RECOMMENDATIONS

1. In accordance with proper internal audit practices and the Internal Audit Strategy, the Audit Committee is required to approve, but not direct, the Annual Operational Internal Audit Plan.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. None

DETAIL (Including consultation carried out)

3. The revised Annual Operational Internal Audit Plan for 2010/11 is attached in the appendix for consideration.
4. Supplementary resources have been procured to provide technical support in completion of the Internal Audit Plan for 2010/11.
5. The revised Plan remains appropriately balanced to ensure sufficient assurance work will be carried out to enable a reasonable conclusion to be formed on the adequacy and effectiveness of the Council's risk management, control and governance processes.

6. Amendments to the plan have been identified through internal audit's ongoing contact and liaison with the Chief Officers Management Team, Heads of Service, the Audit Committee and the Risk and Assurance Manager.

RESOURCE IMPLICATIONS

Capital/Revenue

7. None

Property/Other

8. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

9. The Accounts and Audit (Amendment) (England) Regulations 2006 require the Council 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 practices in relation to internal control'.

Other Legal Implications:

10. None

POLICY FRAMEWORK IMPLICATIONS

11. None

AUTHOR:	Name:	Neil Pitman	Tel:	023 8083 4616
	E-mail:	Neil.pitman@southampton.gov.uk		

KEY DECISION? No

WARDS/COMMUNITIES AFFECTED:	Not applicable
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SUPPORTING DOCUMENTATION

Non-confidential appendices are in the Members' Rooms and can be accessed on-line

Appendices

1.	Internal Audit: Revised Annual Operational Plan 2010/11
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Documents In Members' Rooms

1.	None
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Integrated Impact Assessment

Do the implications/subject of the report require an Integrated Impact Assessment (IIA) to be carried out.	No
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Other Background Documents

Integrated Impact Assessment and Other Background documents available for inspection at:

Title of Background Paper(s)

Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)

1.	None
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