

UPDATE ON RISK REGISTER AND AUDIT PLAN PROGRESS

(Report by the Internal Audit Manager)

1. PURPOSE

1.1 The Panel considered the 2006/07 Audit Plan at its last meeting and were informed that it would need to be provisional due to the intention to review it in the light of:

- the developing risk register
- options for covering the work of an auditor on maternity leave
- the results of the tender for specialist audit services.

2. RISK REGISTER

2.1 Since the Panel last met a review of the risk register has been completed that has involved consultation with all Heads of Service on the content of the register and the 'scoring' that has been attributed to each risk. This has resulted in the identification of some 170 risks. Further work has been undertaken to review and amalgamate the risks identified, to make the register more accessible and relevant to the needs of the Council. This has resulted in the register, which has been considered by the risk management group, being reduced to a total of 70 risks.

2.2 In meeting the publication date for this meeting, time has not allowed the register to be considered by COMT or for the work that was planned to identify risks arising from delivery of the service outcomes listed in the corporate scorecard to be completed.

2.3 It is envisaged that both these actions will have been completed before the Panel's meeting in September, when the register will be formally reported. Once these reviews have been completed the register will focus on the significant risks that are considered to be key barriers to the delivery of the Council's outcomes and affect the corporate governance assurance framework. The register will also become the prime document on which the strategic audit plan will be based.

3. RESOURCING THE AUDIT PLAN

3.1 Since the last Panel meeting staffing issues that could have affected the overall breadth of coverage of the audit plan and consequently the level of assurance that Panel would have been able to take from the Audit Manager's annual opinion statement have been satisfactorily resolved.

- 3.2** Following a competitive tendering exercise, Deloitte & Touche LLP have been appointed to undertake specialist computer audit work from 1 July for a three year period. They will also be used to undertake general audit work when necessary although it is expected that this will now only need to be done on a limited basis.
- 3.3** A replacement auditor has also been appointed on a fixed term contract to cover for maternity leave. This new member of staff has experience of local government work and is professionally qualified.

4 REVISED AUDIT PLAN

- 4.1** The Internal Audit Plan for 2006/07 has been temporarily modified to take account of the staffing resources that are now available. It will still need further revision once the risk register work outlined above has been completed and so will be presented to the Panel's September meeting.

5. RECOMMENDATION

- 5.1** It is recommended that the Panel note the report.

ACCESS TO INFORMATION ACT 1985

Risk Registers
Strategic Audit Plan

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