

3. INTERNAL AUDIT PLAN 2009/2010

The Audit Committee considered a report (copies of which had been circulated) by the Internal Audit Manager providing a copy of the Internal Audit Plan for 2009/10 which set out the planned work of the Internal Audit Unit for the financial year to 31st March 2010.

The Internal Audit Manager advised that the plan focused on areas of greatest perceived risk and reference had been made to the three year Strategic Audit Plan, the risk assessment maintained by the Internal Audit Unit, and the council's corporate risk register. In addition, members of the Audit Committee and senior council officers had been invited to suggest topics to be included in the plan and the Internal Audit Manager had given consideration to the suggestions received.

The Internal Audit Manager considered that the Internal Audit Plan contributed to the council's corporate governance arrangements by ensuring that internal audit work was properly planned, was co-ordinated with Audit Scotland, and focussed on areas of greatest perceived risk. Accordingly, he recommended that the Internal Audit Plan for 2009/10 be approved.

In response to a question raised by Councillor Dixon, the Internal Audit Manager confirmed that the audit work on community centres, referred to within the report, included a review of compliance with OSCAR requirements.

Decision

To approve the terms of the report.