



DERBY CITY COUNCIL

## SCRUTINY MANAGEMENT COMMISSION 7 JUNE 2005

Report of the Director of Finance

### INTERNAL AUDIT – PLAN 2005/6

#### RECOMMENDATION

1. To note the report.

#### SUPPORTING INFORMATION

- 2.1 The Internal Audit Plan 2005/06 was considered by Council Cabinet on 17 May 2005 where it was recommended to refer the report to Scrutiny Commission for information.
- 2.2 The role of Internal Audit in special investigations (para 3.3.1) was expanded upon at Cabinet. Under the CIPFA Code of Practice for Internal Audit investigation work is defined as non-assurance work. The Code suggests that in addition to its role of providing an independent and objective opinion on the control environment, Internal Audit “can where resources and skills exist, provide fraud-related work”. Derby’s Internal Audit Section assess all requests for work on fraud and irregularities based on their potential impact on the internal control environment. A decision is then made by the Head of Audit as to whether Internal Audit should carry out the work or whether management should carry out the work with guidance and support from Internal Audit.
- 2.3 All implications are as listed in the Council Cabinet report.

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<b>Background papers:</b>	As attached report
<b>List of appendices:</b>	Appendix 1 – Internal Audit Plan 2005/6