

**Report to:** Audit Committee  
**Date of meeting:** 30 June 2009  
**Report of:** Audit Manager  
**Title:** Amendment to Audit Annual Plan 2009/10

1.0 **SUMMARY**

To report minor changes to Internal Audit's work programme for 2009/10.

2.0 **RECOMMENDATIONS**

2.1 That the proposed changes to Internal Audit's work programme for 2009/10 be approved.

**Contact Officer:**

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**Report approved by:** Bernard Clarke, Head of Strategic Finance

3.0 **DETAILED PROPOSAL**

- 3.1 Committee approved the annual work plan for 2009/10 in March. It was pointed out at the time that there might need to be changes to the plan as discussions were under way with managers at Three Rivers and their external provider of internal audit (Deloitte) to avoid duplication of work at both authorities as new systems were introduced under Shared Services.
- 3.2 It has now been agreed that Deloitte will audit the new payroll system and HR procedures and Watford's internal audit team will audit the new Revenues and Benefits systems (Council Tax, NNDR and Benefits).
- 3.3 The payroll and HR audits will be deleted from Watford's audit plan giving a reduction of 31 audit days.
- 3.4 It is proposed that this time be allocated to a new audit, basically income and expenditure controls at the West Herts Crematorium (10 days). 5 days will be used to review the existing payroll system at Watford prior to the new system being implemented (to demonstrate to the external auditors that internal audit has covered payroll for the whole year). The balance will be reallocated to the three Revenues and Benefits audits to cover additional systems documentation work.

4.0 **IMPLICATIONS**

4.1 **Financial**

- 4.1.1 The Head of Strategic Finance comments that there are no immediate implications arising from this report.

4.2 **Legal Issues** (Monitoring Officer)

- 4.2.1 The Head of Legal and Property Services comments that there are no legal implications arising from this report.

4.3 **Potential Risks**

- 4.3.1 There are no risks arising from this report.

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Background Papers

The following background papers were used in the preparation of this report. If you wish to inspect or take copies of the background papers, please contact the officer named on the front page of the report:

Internal Audit Files.

File Reference

None.