

By: Anna Simmonds, Commercial Services Internal Audit Manager

To: Governance and Audit Committee – 19 December 2012

Subject: **Kent Commercial Services Internal Audit Work Programme (June 2012 – March 2013)**

Classification: Unrestricted

Summary: This report details the Kent Commercial Services Internal Audit Work Programme for 2012-2013

FOR INFORMATION

Introduction

1. This report sets out the Kent Commercial Services (KCS) Internal Audit Work Programme covering the period June 2012 to March 2013.
2. As reported by the KCC Interim Head of Internal Audit on 18 April 2012 (within the KCC Internal Audit Strategy and Annual Audit Plan 2012-2013), KCS planned to appoint dedicated resources to undertake internal audits.
3. In June 2012, a Commercial Services Internal Audit Manager was appointed who reports to the Commercial Services Director of Finance, but also has a professional reporting line to the KCC Interim Head of Internal Audit. It should also be noted that a Commercial Services Senior Internal Auditor was appointed in October 2012.
4. Due to the relatively recent appointment of the team the Commercial Services Internal Audit Manager has developed an initial programme of internal audit work, as agreed by the KCS Executive and KCC Interim Head of Internal Audit. The Commercial Services Governing Board has also had sight of the programme. This initial programme is attached at Appendix A for information and is an addition to the programme of work presented to Governance & Audit Committee in April 2012.
5. This programme distinguishes between assurance and advisory work. It covers key financial areas, along with areas of significant change occurring within KCS.

Development of Audit Plan

6. The internal audit work programme for June 2012- March 2013 was developed primarily through discussions with KCS Directors and Heads of Businesses, taking into account the KCS risk registers, its annual governance statement return and business reviews. It has been presented as an addition to the overall KCC audit plan

7. From 2013-2014, the KCS Internal Audit team will be more established and the KCS internal audit programme will be presented for approval by Governance and Audit Committee as part of the KCC Internal Audit plan.

Recommendation

8. Members are asked to NOTE for information the Commercial Services Internal Audit Work Programme covering 2012/13 attached to this report.

Appendices

Appendix A **Commercial Services Internal Audit programme June 2012 – March 2013**

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