

AGENDA ITEM 4

CENTRAL SCOTLAND VALUATION JOINT BOARD

**Subject: CLACKMANNANSHIRE COUNCIL
INTERNAL AUDIT ANNUAL PLAN 2010-11**
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th JUNE 2010
Author: TREASURER

1. INTRODUCTION

1.1 The purpose of this report is to advise the Joint Board of the Audits included in Clackmannanshire Council's Internal Audit Annual Plan 2010-11.

2. BACKGROUND

2.1 Internal Audit based within Clackmannanshire Council provide Internal Audit services to the Valuation Joint Board and the Assessors. Internal Audit's role is to provide an independent assurance statement on the effectiveness of the financial and non financial internal controls operating within Central Scotland Valuation Joint Board.

2.2 To form an opinion on the Board's control environment, Internal Audit prepares an Annual Plan which incorporates the audits to be completed during the financial year. The audits in this plan are selected with a view to determining whether the risks facing the key corporate and service objectives are being adequately managed and financial and non financial controls are operating.

2.3 At the end of the Financial Year the Assurance Statement will be presented to the Board.

3. RECOMMENDATIONS

3.1 Within the Annual Plan for 2010-11 two audits are scheduled detailed in Appendix A. The Joint Board is asked to approve the Annual Plan for 2010/11.

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Treasurer

LIST OF BACKGROUND PAPERS

1. None

Appendix

Appendix A - Annual Plan 2010-11.

CLACKMANNANSHIRE COUNCIL

INTERNAL AUDIT ANNUAL PLAN 2010-11

	Service	Weeks	Risk	Quarter	Scope
Risk Management	Valuation Joint Board	3	M	Q2	This will consider the identification, management, monitoring and review arrangements.
Purchases and Payments	Valuation Joint Board	3	M	Q4	This will review the arrangements for ordering, invoicing and payment of revenue expenditure.

Total Time Allocated to Annual Plan

6