

Subject: Internal Audit Progress Report **Status:** For publication

Report to: Audit Scrutiny Committee **Date:** 6th September 2007

Report of: Head of Internal Audit

Portfolio

Holder: Finance and Risk Management

Key Decision: No

Forward Plan General Exception Special Urgency "X" In
Relevant Box

1. PURPOSE OF REPORT

1.1 To present the internal audit progress report for the period 1 April 2006 to 31st July 2007.

2. CORPORATE PRIORITIES

2.1 The matters discussed in this report are linked to and support the following corporate priorities:

3. RISK ASSESSMENT IMPLICATIONS

3.1 All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:

The Committee's Terms of Reference include the duty to monitor the adequacy and effectiveness of the internal audit service and to review internal audit reports.

4. BACKGROUND AND OPTIONS

- 4.1 In the context of fulfilling its responsibility to monitor the adequacy and effectiveness of the internal audit service, the Committee is asked to consider the audit inputs to the Audit Service's assurance over the Authority's key controls.
- 4.2 The report, at Appendix A, provides a brief summary of internal audit activity during the four months to 31st July of the 2007/08 financial year.

5. COMMENTS OF THE HEAD OF FINANCIAL SERVICES

- 5.1 Financial matters are dealt with in the body of this report.
- 5.2 Internal audit recommendations and action by the council has a direct impact on the Council's Annual Statement on Internal Control

6. COMMENTS OF THE HEAD OF LEGAL AND DEMOCRATIC SERVICES

- 6.1 Taking on board the reports of the internal audit service are an essential part of the Council's improvement agenda.

7. COMMENTS OF THE HEAD OF HUMAN RESOURCES

- 7.1 There are no Human Resources implications arising from the report.

8. CONCLUSION

- 8.1 The audit programme is progressing in line with the plan.

9. RECOMMENDATION(S)

- 9.1 The Committee is asked to consider the internal audit progress report for the four months to 31st July 2007.

10. CONSULTATION CARRIED OUT

- 10.1 Not applicable.

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No background papers