

Subject: Internal Audit Progress Report

Status: For Publication

Report to: Audit Committee

Date: 24 February 2009

Report of: Head of Internal Audit

Portfolio

Holder: A Well Managed Council

Key Decision: No

Forward Plan

General Exception

Special Urgency

1. PURPOSE OF REPORT

1.1 To present the internal audit progress report for the period ending 31 January 2009.

2. CORPORATE PRIORITIES

2.1 The matters discussed in this report impact directly on the following corporate priorities and associated corporate objective.

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 assurance over the Authority's key controls
- 4.2 The report, at Appendix A, provides a brief summary of internal audit activity during the ten months to 31 January of the 2008/09 financial year.

COMMENTS FROM STATUTORY OFFICERS:

5. SECTION 151 OFFICER

- 5.1 Any financial matters arising are dealt with in the appendix of this report.
- 5.2 Internal audit recommendations and action by the council has a direct impact on the Council's Annual Governance Statement.
- 5.3 The requirement of an internal audit function for local authorities is implied by section 151 of the Local Government Act 1972, which requires that authorities "make arrangements for the proper administration of their financial affairs". Accordingly Internal Audit is an independent and objective appraisal function established by the authority for reviewing the systems of internal control and its contribution to the proper, economic, efficient and effective use of resources.

6. MONITORING OFFICER

- 6.1 Unless commented on in the report, there are no specific legal implications arising from the report

7. HEAD OF PEOPLE AND ORGANISATIONAL DEVELOPMENT (ON BEHALF OF THE HEAD OF PAID SERVICE)

- 7.1 Unless commented on in the report, there here are no specific human resource 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 ten months to 31 January 2009.

10. CONSULTATION CARRIED OUT

- 10.1 N/A

11. EQUALITY IMPACT ASSESSMENT

Is an Equality Impact Assessment required No

Is an Equality Impact Assessment attached No

12. BIODIVERSITY IMPACT ASSESSMENT

Is a Biodiversity Impact Assessment required No

Is a Biodiversity Impact Assessment attached No

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No background papers