

## Audit Committee

Meeting to be held on 21 March 2011

Electoral Division affected: All
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## Internal Audit Progress Report

(Appendices A and B refer.)

Contact for further information:

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### Executive Summary

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 Service's progress report for the year to date (Appendix A) and the supporting information regarding resource inputs (Appendix B).

### Recommendation

The Audit Committee is asked to consider the internal audit progress report for the eleven months to 28 February 2011.

## Background

The Audit Committee's terms of reference state that the head of internal audit will provide a progress report summarising the following, and this has been achieved as follows:

Matters to be included in the progress report	How these matters have been addressed
i) work performed (and a comparison with work planned);	Please see Appendices A and B to this report.
ii) key issues emerging from internal audit work;	The issues arising from the reports that have been finalised since the last progress report are reported in Appendix A.
iii) management response to audit recommendations;	We have begun to follow up the matters raised in our audit work in previous years to confirm that agreed recommendations have been implemented.

<b>Matters to be included in the progress report</b>	<b>How these matters have been addressed</b>
iv) changes to the audit plan for the period; and	We are not proposing any significant changes to our audit plan but some minor adjustments have been made where work is no longer appropriate, and where the resource inputs and timing of some assignments have altered. Appendix B to this report shows progress against the original audit plan agreed in March 2010.
v) any resourcing issues affecting the delivery of Internal Audit objectives.	As noted in January, the Audit Service establishment is being reduced to contribute to the council's cost saving targets, and a small amount of planned work will therefore slip into the first quarter of 2011/12 but, subject to any significant sickness absences, the Audit Service's objectives and annual plan will be achieved.

### **Consultations**

Not applicable.

### **Advice**

Not applicable.

### **Alternative options to be considered**

Not applicable.

**Implications:** e.g. financial, legal, personnel, human rights, crime and disorder or other.

None

### **Risk management**

This report supports the Audit Committee in undertaking its role, which includes advising the Council on the adequacy of the Authority's strategic risk management processes.

### **Local Government (Access to Information) Act 1985**

#### **List of Background Papers**

Paper	Date	Contact
Not applicable.		

**Reason for inclusion in Part II, if appropriate:** Not applicable.