

Audit Committee

Meeting to be held on 26 September 2011

Electoral Division affected: none

Internal Audit Service 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 Internal 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 five months to 31 August 2011.

Background and Advice

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 our work 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.

Matters to be included in the progress report	How these matters have been addressed
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 2011.
v) any resourcing issues affecting the delivery of internal audit objectives.	Two staff from the Internal Audit Service have recently been seconded to the Oracle project, a senior auditor has taken up a permanent post in the Accountancy team, and one senior audit assistant will shortly go on maternity leave. The team is currently considering the available option to manage the impact on our service objectives, but at present these reductions to the team are being managed through amendments to our planned external client work rather than our audit plan for the county council.

Consultations

Not applicable

Implications:

None.

Risk management

This report is provided for information and consideration as part of the Audit Committee's role, which includes advising the Council on the adequacy of the council's strategic risk management processes. There are no risk management or other implications.

Local Government (Access to Information) Act 1985

List of Background Papers

Paper	Date	Contact/Directorate/Tel
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Reason for inclusion in Part II, if appropriate

N/A