

Audit Committee

Meeting to be held on 23 January 2012

Electoral Division affected: none

Internal Audit Service progress report

Appendices A, B and C 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), the detailed analysis of assurance assignments for the year to date (Appendix B), and the supporting information regarding resource inputs (Appendix C).

Recommendation

The Audit Committee is asked to consider the internal audit progress report for the nine months to 31 December 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);	See Appendices A, B and C 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.

Consultations

Not applicable.

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 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 provides information where audit work in the plan for the year has been deferred, and conversely where additional reviews have been added to the plan.
v) any resourcing issues affecting the delivery of internal audit objectives.	Fluctuations in internal audit resources are being managed and will not affect the audit plan for the County Council.

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