

Audit Committee

Meeting to be held on 26 March 2012

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 detailed analysis of assurance assignments for the year to date (Appendix B).

Recommendation

The Audit Committee is asked to consider the internal audit progress report for the eleven months to 29 February 2012.

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 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 followed up the matters raised in our audit work in previous years and our findings are referred to in Appendix A.

Matters to be included in the progress report	How these matters have been addressed
iv) changes to the audit plan for the period; and	Some adjustments have been made to the plan agreed in March 2011 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 where additional reviews have been undertaken.
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.

Consultations

Not applicable.

Implications:

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 its 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