

Audit and Governance Committee

Meeting to be held on 26 September 2012

Electoral Division affected: All

Review of Internal Audit

Appendix A refers

Contact for further information:

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Executive Summary

At the request of the Head of Internal Audit, the Audit Commission have completed a detailed review of the work of internal audit. Under the Accounts and Audit regulations 2011, the Council is required to undertake an annual review of its internal audit. The Audit Commission's input was requested this year to provide some external independent assurance over the effectiveness of the internal audit function. The review was undertaken as an additional service under the Audit Commission's advice and assistance powers covering work outside their Code responsibilities. Their report is attached at Appendix A.

The report concludes that the Council's Internal Audit function meets the standards for Internal Audit set out in the CIPFA Code of Practice for Internal Audit in Local Government and demonstrates many of the characteristics of best practice. A small number of recommendations for improvement have been made for which an action plan has been agreed.

Recommendation

The Committee is asked to

- take note of the reports and the completed action plan.

Background and Advice

The Audit Commission's report following their review of Internal Audit is attached at Appendix A.

Karen Murray, District Auditor and Fiona Blatcher, Senior Audit Manager, will attend the meeting to present the reports and respond to questions.

Consultations

N/A

Implications:

N/A

Risk management

N/A

**Local Government (Access to Information) Act 1985
List of Background Papers**

Paper	Date	Contact/Directorate/Tel
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None

Reason for inclusion in Part II, if appropriate