

Audit and Governance Committee
Meeting to be held on 14 January 2013

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| Electoral Division affected: All |
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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 consider periodic reports of internal audit activity and outcomes, the committee is asked to consider the progress report for the period to 14 December 2012 (Appendices A and B).

Recommendation

The Audit and Governance Committee is asked to consider the Internal Audit Service progress report for the period to 14 December 2012.

Background and advice

This report sets out for the Committee the internal audit work performed, the key issues emerging from it and management's responses to it.

Appendix A to this report summarises the main issues emerging from the internal audit work completed to date. Appendix B sets out the work performed against the annual audit plan for the year and the assurance assessment provided where work has been completed, including our work to assess progress against management's agreed action plans. The table in this appendix also indicates where the audit plan has been amended.

Internal audit assurance

Internal audit assurance is stated in the following terms:

Full assurance: there is a sound system of internal control which is designed to meet the service objectives and controls are being consistently applied.

Substantial assurance: there is a generally sound system of internal control, designed to meet the service objectives, and controls are generally being applied consistently. However some weakness in the design and/ or inconsistent application of controls put the achievement of particular objectives at risk.

Limited assurance: weaknesses in the design and/ or inconsistent application of controls put the achievement of the service objectives at risk.

No assurance: weaknesses in control and/ or consistent non-compliance with controls could result/ have resulted in failure to achieve the service objectives.

Consultations

Not applicable.

Implications

Not applicable.

Risk management

This report supports the Audit and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

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.