

REPORT TO THE FINAL ACCOUNTS AND AUDIT COMMITTEE		Report No. 9
Date of Meeting	19 November 2007	
Title of Report	Internal Audit Progress Report	
Link to Corporate Priorities	No links to corporate priorities, however links to corporate aims: 2. To ensure high quality, cost effective services. 4. To safeguard and enhance the assets and resources of North Wiltshire and the wider community.	
Public Report	Yes	

<p>Summary of Report</p> <p>To update the Final Accounts and Audit Committee on progress against the 2007/2008 Internal Audit Plan.</p>
<p>Officer Recommendations</p> <p>That the update is noted.</p>

Other than those implications agreed with the relevant Officers and referred to below, there are no other implications associated with this report.				
Financial Implications	Legal Implications	Community & Environmental Implications	Human Resources Implications	Equality & Diversity Implications
None	None	None	None	None

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1. Introduction

- 1.1 This report details progress made by Internal Audit against the approved 2007/2008 internal audit plan

2. Options and Options Appraisal

- 2.1 Option 1: The report be noted.
- 2.2 Option 2: That a different course of action be considered.

3. Background Information

- 3.1 At its meeting on 16 of April 2007, the Final Accounts and Audit Committee approved the Internal Audit Plan for 2007/2008 – 2009/10. This report will detail the progress made against this plan.

4. Audit Reports 2007-08

- 4.1 As at the end of September 2007 (quarter 2) work has been completed against 12 of the 32 audits in the plan. In addition the following additional three audits have been removed from the plan:

- Housing Benefit Security (the software supplier has been commissioned by the Benefits Team to assess and update the security SX3);
- Housing Benefit resource management (the performance which had suffered through a lack of resources has significantly improved since this audit was proposed);
- Housing Benefit user focus (as HB resource management)

- 4.2 The table below lists audits completed since the previous report to the Committee, and the opinions given for each system. Should further information be required on any of the audits undertaken it can be requested from the Audit Manager.

Audit	Opinion	Comments
Agency Staff	Limited	
Section 106 agreements	Satisfactory	
Recruitment & Development	Good	Draft report stage
The Pound Arts Centre	Satisfactory	Draft report stage
Debtors follow up	Limited (as original audit)	

- 4.3 In October the interim Internal Audit manager attended a meeting of officers from 3 of Wiltshire's district councils and Wiltshire County Council to discuss internal governance arrangements during and following the transition to Wiltshire Council.
- 4.4 One member of the audit team continues to be involved in the Office 2007 project and is performing an assurance role under the Prince 2 project management methodology.
- 4.5 The interim Internal Audit Manager has undertaken detailed research into risk management best practices in both the public and private sectors and at the request of the DCE Community Support and Policy is assisting in the development of risk management within NWDC.
- 4.6 Progress made to date against the (adjusted) current plan indicates that all audits will be completed or materially underway at the end of the financial year.

Total Number of Audits	Complete or in the final reporting stage	Deleted from Plan	Postponed until 2008/2009	Underway/ Programmed	Likely to be incomplete at end of Q3
32	12	5	0	9	6

Appendices:	<ul style="list-style-type: none"> • None
Background Documents Used in the Preparation of this Report:	<ul style="list-style-type: none"> • None

Previous Decisions Connected with this Report

Report	Committee & Date	Minute Reference
None	N/A	N/A