

## **WILTSHIRE COUNCIL**

### **AUDIT COMMITTEE**

**18 JUNE 2013**

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#### **KPMG: INTERIM AUDIT ON 2012/2013 FINANCIAL YEAR**

##### **Purpose of Report**

1. To present KPMG's report on their Interim Audit for the 2012/2013 financial year.

##### **Background**

2. At the end of each financial year, the external auditors undertake an interim audit which informs the approach to the audit of the final accounts.

##### **Interim Audit Report**

3. KPMG's report is attached at Appendix 1. The report concludes that the Council's "control environment is effective overall" and notes a significant improvement in the control environment, in particular reliance on Internal Audit and actions on the IT control environment.
4. The Council has worked hard to ensure controls are in place within IT and officers reported to this Committee in September 2012 the actions taken to address last year's findings. The actions taken by the council to address the issues raised in the report are to the satisfaction of management but in some cases are not as specified by the auditors. The council is satisfied with the control environment for its financial systems and notes the report has confirmed that the integrity of day to day operations are not unduly compromised by the issues identified. Our security controls are in keeping with other LA customers of CGI. We will continue to work with KPMG and Internal Audit to agree an approach to give the council its required assurance in future years.
5. The report makes a range of recommendations, and management actions have been identified to address all of these.

##### **Risk Assessment**

6. None have been identified as arising directly from this report.

##### **Equality and Diversity Impact of the Proposal**

7. None have been identified as arising directly from this report.

### **Environmental Impact of the Proposal**

8. None have been identified as arising directly from this report.

### **Financial Implications**

9. None have been identified as arising directly from this report.

### **Legal Implications**

10. None have been identified as arising directly from this report.

### **Recommendations**

11. That Members note KPMG's report.

### **Reasons for Proposals**

12. To make the Audit Committee aware of the outcome of the Interim Audit and that they are reassured that the actions are being delivered.

### **MICHAEL HUDSON**

Service Director Finance

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The following unpublished documents have been relied on in the preparation of this report:

None.

### **Appendices:**

Appendix 1

KPMG's Interim Audit Report 2012/2013