

**FINAL ACCOUNTS AND AUDIT COMMITTEE**

**15<sup>th</sup> December 2008**

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**INTERNAL AUDIT PROGRESS REPORT 2008-09**

**Purpose of the Report**

1. To present the Internal Audit Progress Report 2008-09 to the Final Accounts and Audit Committee, and thus draw attention to the position reached so far, and the current issues arising in relation to audit work to date.

**Background**

2. A key requirement of the Code of Practice for Internal Audit in Local Government is that Internal Audit should report progress periodically to those charged with governance. The Final Accounts and Audit Committee has within its terms of reference the responsibility for receiving a half-yearly progress report from Internal Audit on the delivery of the Internal Audit Plan. The Progress Report for 2008-09 is attached as the Appendix to this report.

**Main Consideration for the Council**

3. The main consideration is to note the content of the Internal Audit Progress Report for 2008-09 (attached as the Appendix), specifically:
  - That Internal Audit has achieved its overall plan over the first eight months of the year, and looking forward over the remainder of the year with current staffing resources, the plan should be fully achieved in terms of overall productive days delivered
  - The summary of the more significant issues relating to audit work carried out in the period since the last progress report at the end of August.

**Environmental Impact of the Proposal**

4. No environmental impact arises from issues raised in this report.

**Financial Implications**

5. There are no additional costs arising from this proposal.

## **Reasons for the Proposal**

6. To present the Internal Audit Progress Report 2008-09 to the Final Accounts and Audit Committee, and thus draw attention to the position reached so far, and issues arising in relation to audit work since the last progress report.

## **Proposal**

7. The Final Accounts and Audit Committee is asked to note the content of the Internal Audit Progress Report for 2008-09, specifically:
  - That Internal Audit has achieved its overall plan over the first eight months of the year, and looking forward over the remainder of the year with current staffing resources, the plan should be fully achieved in terms of overall productive days delivered
  - The summary of the more significant issues relating to audit work carried out in the period since the last progress report at the end of August.

**Sandra Schofield**  
**Chief Financial Officer**

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Unpublished documents relied upon in the preparation of this Report:

None