

REPORT TO THE FINAL ACCOUNTS AND AUDIT COMMITTEE		Report No. 9
Date of Meeting	28 January 2008	
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.
- 3.2 The Council's internal auditor left at the end of November and was replaced by a contractor who moved from within Finance, but did not become a full time Internal Audit resource until the middle of January 2008, because of an urgent Finance requirement.
- 3.3 The former auditor is to return to the Council at the beginning of February, whilst the interim Internal Audit Manager left on 25 January.
- 3.4 The 2007/08 audit of the main accounting system (MAS) has yet to be started (the previous audit was reported upon as recently as May 2007, so there is little urgency to complete this work.) As the system is subject to major review and overhaul by consultants from the supplier, CyberScience, it is proposed to delay the audit until the next financial year, subject to acceptance by the Committee and the Audit Commission.

Internal Audit will independently review the management of this project to ensure that effective controls operate over the manipulation of data and coding structures within the MAS.

4. Audit Reports 2007- 08

- 4.1 As at the end of December 2007, only seven audits from the approved audit plan had yet to be started. All have been started or will commence in February.
- 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 Head of Finance & Resources.

Audit	Opinion	Comments
Treasury Management	Limited	
Payroll	Satisfactory	
Budgetary Control	Satisfactory	

- 4.3 Other non planned work continues to be undertaken to address concerns over control issues, for example procurement including the compliance with EU legislation; or in response to management requests, such as Planning Delivery Grants.

The results of this work will be reported to the Committee.

The increase in audits deleted from the plan includes two for the unitary bid. If Internal Audit is required to undertake work on the programme, an entry will be reinstated.

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 Q4
32	17	7	1	7	0

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