

Agenda Item No. 6

Title: **Internal Audit Reports**

Lead Member: **Cllr Hames - Chair of Audit Committee**

Reporting Officer: **Ian Jamieson - Head of Finance**

Purpose

To consider the following Internal Audit reports:

- 1 Access to recreation
- 2 Income debtors and cash receipting
- 3 Creditors

Background

KPMG provide the internal audit service to the Council. The work has been carried out in accordance with the Internal Audit plan approved by Corporate Management Team and the Audit Committee. The plan is designed to allow an opinion to be given on the adequacy and effectiveness of the Council's risk management, control and governance processes.

Key Issues

Each internal audit assignment is risk rated as either good, satisfactory, weak or unacceptable. All recommendations are prioritised as high, medium or low. The results from the three audits are summarised in the table below:

	Risk	High	Medium	Low
Access to recreation	Good	0	0	0
Income, debtors and cash receipting	Good	0	0	1
accepted		0	0	1
Creditors	Good	0	1	0
accepted		0	1	0

Effect on strategies and codes

The internal audit opinion supports the 'sound financial management' principle.

Risk Management implications

These are contained within the report.

Financial and performance implications

There are no financial implications.

Legal and human rights implications

There are no direct legal or human rights implications.

Next steps

Recommendations will be implemented as detailed in the individual internal audit report action plans. The 2007/08 internal audit work will review progress on implementation.

Recommendations

The Audit Committee:

- Reviews the internal audit reports
- Reviews progress of actions taken to implement internal audit recommendations.

Background Papers: Final Accounts Working Papers – Room 35