

Title: **Internal Audit Reports**

Lead Member: **Cllr J Osborn - Chair of Audit Committee**

Reporting Officer: **Ian Jamieson - Corporate Director  
(Chief Finance Officer)**

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### **Purpose**

To consider the following Internal Audit reports:

#### 2007/08

- 1 Partnership Working

#### 2008/09

- 1 Accounts Preparation Review
- 2 Local Housing Allowance Payments

### **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 audit reports classed as good are reported in summary form only. The full audit report is available from Finance on request.

There are three audit reports for consideration.

The Accounts Preparation Review report did not contain an overall system rating or any recommendations. The Partnerships Working report was rated as satisfactory and is produced in full in Appendix one. The Local Housing Allowance report was rated as Good.

All recommendations are prioritised as high, medium or low. The results from the three audits are summarised in the table overleaf.

Table of results

	Overall system rating	Recommendations		
		High	Medium	Low
<b>Partnership Working</b>	Satisfactory	0	0	0
<b>Accounts Preparation Review</b>	N/A	0	0	0
<b>Local Housing Allowance Payments</b>	Good	0	0	0

### **Partnership Working**

This report identified four areas of positive practice and four areas for further development. There are no recommendations but suggestions for improvement. The report concluded that there is some risk that objectives may not be fully achieved. Slight improvements are required to enhance the adequacy and effective system of risk management, control and governance.

### **Accounts Preparation Review**

The aim of this audit was to review the Council's final accounts working papers for the year ending 31st March 2008. The report concluded that subject to eight minor issues raised in the report, the Council's working papers underlying the balances in the financial statements for the financial year 2007/08 have been calculated and presented in accordance with the Council's own guidance.

### **Local Housing Allowance Payments**

This report identified seven areas of positive practice. There were no areas for further development. The report concluded there is an adequate and effective system of risk management, control and governance to address the risk that objectives are not fully achieved.

### **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 subsequent 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.
- Request the Partnership report is shared with WCC to take forward under the new Council.