

AUDIT COMMITTEE

30th June 2010

INTERNAL AUDIT PROGRESS REPORT 2010-11

Purpose of the Report

1. To present the first Internal Audit Progress Report of 2010-11 to the Audit Committee, in order to bring members up to date on management actions taken to date in response to audit reports from 2009-10, and to draw to members' attention a recent consultation document from CIPFA on the role of the Head of Internal Audit in public service organisations.

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 Audit Committee has within its terms of reference the responsibility for receiving regular progress reports from Internal Audit on the delivery of the Internal Audit Plan. The first Progress Report of 2010-11 is attached as the Appendix to this report.

Main Consideration

3. The main consideration is to note the content of the first Internal Audit Progress Report of 2010-11 (attached as the Appendix), specifically:
 - that Internal Audit follow-up work carried out to date supports an overall conclusion that management is responding properly to audit reports in the main, and is taking appropriate action to manage the risks identified. Of the audits followed up during this period, only car parking has risks where agreed management action is still outstanding, and which in our view therefore remain high risks.
 - that a recent consultation document has been published by CIPFA on the role of the Head of Internal Audit in public service organisations.

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 first Internal Audit Progress Report of 2010-11 to the Audit Committee, in order to bring members up to date on management actions taken to date in response to audit reports from 2009-10, and to draw to members' attention a recent consultation document from CIPFA on the role of the Head of Internal Audit in public service organisations.

Proposal

7. The Audit Committee is asked to note the content of the first Internal Audit Progress Report of 2010-11 (attached as the Appendix), specifically:
 - that Internal Audit follow-up work carried out to date supports an overall conclusion that management is responding properly to audit reports in the main, and is taking appropriate action to manage the risks identified. Of the audits followed up during this period, only car parking has risks where agreed management action is still outstanding, and which in our view therefore remain high risks.
 - that a recent consultation document has been published by CIPFA on the role of the Head of Internal Audit in public service organisations.
8. Internal Audit will continue to report further follow-up work and the position on agreed management actions as part of each quarterly progress report to the Audit Committee.

Martin Donovan
Chief Financial Officer

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Unpublished documents relied upon in the preparation of this Report:

None