

**INTERNAL AUDIT ANNUAL REPORT 2003 - 2004**

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**1. SUMMARY**

This report introduces the Internal Audit Annual Report for 2003 – 2004 and covers the duties and audits carried out in 2003 – 2004. (See Appendix 1).

**2. RECOMMENDATIONS**

2.1 The Internal Audit Annual Report for 2003 - 2004 is approved.

**3. DETAILS**

3.1 The report appended lists the audits that were scheduled for the financial year 2003 – 04. The objective of the report is to advise members of internal audit standards, current practices, final status of audits and provide an overall comment on the work of Internal Audit in 2003 – 2004.

3.2 This report condenses a number of single reports passed to the audit committee regarding internal audit standards, audits performed, their analysis and performance measurement.

3.3 The report is still in the process of being updated but will be completed by May 2004 in time for the Audit Committee meeting on 27 May 2004. The report will be further updated to the next Audit Committee to reflect the final position for 2003 – 2004.

**4. CONCLUSIONS**

The Internal Audit Annual Report will be a regular annual report.

**5. IMPLICATIONS**

5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

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