

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2008 - 2009

1. SUMMARY

The Code of Practice for Internal Audit in Local Government (the Code) issued by CIPFA in 2000 sets out good practice in delivering internal audit services. The Code was revised in 2006 and Grant Thornton UK LLP, in May 2007 carried out a Code compliance review resulting in a report. One resultant recommendation required that internal audit reports be reported to the Audit Committee. Attached are report summaries and action plans from recent audits to be submitted to the December Audit Committee. See Appendix 1.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and are to be followed up by Internal Audit.

3. DETAILS

3.1 Set out below and in the attached Appendices are the Executive Summaries and Action Plans where applicable from finalised audit work. The Action Plans detail only those recommendations where Internal Audit in agreement with management have classified the finding either Fundamental or Material. Therefore Minor findings and recommendations have been removed. The contents of this report will therefore complement the External & Internal Audit Follow Up report provided to the Audit Committee on a quarterly basis.

3.2 Attached for the Audit Committee are 6 final reports completed in this reporting period for core and non financial systems audits:

- Stocktaking/Work in Progress;
- Treasury Management;
- Government & European Grants;
- Mileage and Travel Claims;
- Purchasing; and
- Performance Indicators/Single Outcome Agreement.

(See Appendices 1 to 6).

3.3 On 6 October 2008, the Strategic Management Team (SMT) reviewed a report by Internal Audit on Council compliance with the Disclosure Scotland Framework along with a response from the Council's own Protection of Children Scotland Act (POCSA) Task Group. This enabled the SMT to take a corporate decision on the acceptance of risk by determining the level of Disclosure checking that should currently be carried out within the Council. The SMT decision and both reports are attached in Appendices 7 to 9.

4. CONCLUSIONS

The Audit Committee is requested to note the contents of this report.

5. IMPLICATIONS

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

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216).01decfinalreport01dec