

INTERNAL AUDIT ANNUAL REPORT 2008 - 2009

1. SUMMARY

Internal Audit has the responsibility to provide to the Audit Committee an Annual report that comments on the duties and audits carried out by the section throughout the financial year. The Annual Report for 2008 – 2009 is attached in Appendix 1.

2. RECOMMENDATION

2.1 That the Internal Annual Audit Report for 2008 - 2009 is approved.

3. DETAILS

3.1 The objective of the report attached in Appendix 1, is to advise members of internal audit standards, current practices and comment on the performance of Internal Audit throughout the financial year 2008 - 2009.

3.2 Further comment on Internal Audit performance is given within the report for:-

- Core Financial Audits;
- Non Core Financial Audits;
- Special Investigations/Contingency; and
- Other Areas.

The Assessment of Audit days for 2006 – 2007 Annual Audit Plan is provided in Appendix 2 and is a progress statement on the audits planned for 2008 – 2009.

4. CONCLUSION

Internal Audit will continue to compile an Annual Report on audit responsibilities and activities.

5. IMPLICATIONS

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| 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)

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