

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2009 - 2010

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 final report summaries and action plans from recent audits to be submitted to the June Audit Committee. See attached appendices.

2. RECOMMENDATIONS

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

3. DETAILS

3.1 A list of the audit reports being presented to the Audit Committee for review has been provided. The reports have been issued prior to the circulation of the committee papers.

3.2 In the attached Appendices are the Executive Summaries and Action Plans where applicable from finalised audit work (these have been issued separately from the committee papers) The Action Plans detail only those recommendations where Internal Audit in agreement with management has classified the findings either High or Medium. Therefore findings and recommendations classified as low 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.

4. CONCLUSIONS

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

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 |