

**INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2009 - 2010**

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**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. 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. A list of reports is provided in Appendix 1.

3.3 There are 33 planned audits set out in the Internal Audit Plan 2009 – 2010 and 17 final reports have been provided to the Audit Committee. The remaining reports will be provided to the Audit Committee prior to the June 2010 meeting. A review of Performance Management has been carried out and the final report will be sent to the Audit Committee prior to 5 March 2010.

**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

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25febfinalreport25feb 25 February 2010