

INTERNAL AUDIT ANNUAL REPORT 2009 - 2010

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 2009 – 2010 is attached in Appendix 1 and 2.

2. RECOMMENDATION

2.1 That the Internal Annual Audit Report for 2009 - 2010 is approved.

3. DETAILS

3.1 The objective of the report attached in Appendix 1 and 2, is to advise members of internal audit standards, current practices and comment on the performance of Internal Audit throughout the financial year 2009 - 2010.

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.

3.3 The attached report also provides Internal Audit data regarding performance of its service delivery. This allows comparison to be made and to set targets for improvement. (See Appendix 1).

3.4 The Assessment of Audit Days expended for the 2009 – 2010 Annual Audit Plan is provided in Appendix 2.

4. CONCLUSION

Internal Audit will continue to compile an annual report on audit responsibilities and its activities.

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)

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