

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2009 - 2011

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 There were 33 planned audits set out in the Internal Audit Plan 2009 – 2010 of which 17 final reports have been provided to the Audit Committee. Of the remaining 16 audits, the audit of Foster Care Services was deferred to 2010 – 2011. The field work for the audit Payments to Voluntary Organisations is complete and exit meetings have been arranged with management to discuss audit findings. Thereafter a draft report will be issued. The remaining 14 reports are detailed in Appendix 1 and have been provided to the Audit Committee prior to the June 2010 meeting.

3.2 There are 28 audits set out in the audit plan for 2010 – 2011 of which 3 audits have been completed with 2 final reports provided to the Audit Committee prior to the June 2010 meeting, as set out in Appendix 1.

3.3 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

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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