

**INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2010 - 2011**

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**1. SUMMARY**

In compliance with good practice in delivering internal audit services set out in the CIPFA Code of Practice for Internal Audit in Local Government (the Code); attached are final report summaries and action plans from recent internal audits, for submission to the September 2010 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 are 32 audits set out in the audit plan for 2010 – 2011 of which 7 audits have been completed. One final report was provided to the June Audit Committee covering the review of Contract Management along with the annual Draft Statement of Governance and Internal Control. A further 4 final reports have been provided to the Audit Committee prior to 17 September 2010, as detailed in Appendix 1. The remaining report is at final draft stage awaiting departmental management approval for release.

3.2 The attached reports contain both the Executive Summaries and Action Plans 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.

**CONCLUSIONS**

**4.**

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 |

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