

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2010 - 2011

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 December 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 42 audits set out in the audit plan for 2010 – 2011 of which 16 audits have been completed. As at 17 September 2010, the Audit Committee had received 7 final reports. A further 6 reports are provided to the December Audit Committee as detailed in Appendix 1.

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 |

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216)