

**INTERNAL AUDIT ANNUAL REPORT 2010 - 2011**

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**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 2010 – 2011 is attached in Appendix 1 and 2.

**2. RECOMMENDATION**

2.1 That the Internal Annual Audit Report for 2010 - 2011 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 2010 - 2011.

3.2 Specific comment on Internal Audit performance is given within the report for the following areas:-

- Core Financial Audits;
- Non Core Financial Audits;
- Special Investigations/Contingency; and
- Other Areas.

3.3 The attached report also provides the Audit Committee with Performance Indicator data for 2010 – 2011 some of which is reported on Pyramid. This allows comparison to be made and to set targets for improvement for the current financial year.

3.4 The Assessment of Audit days expended for the 2010 – 2011 Annual Audit Plan is provided in Appendix 2.

**4. CONCLUSION**

Internal Audit will continue to compile an Annual Report on audit responsibilities, activities and performance.

**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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