

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2011 - 2012

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 for the Audit Committee are final report summaries and action plans from recent internal audits. Appendix 1 lists the attached reports with draft issue, final management comment and final issue dates.

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 40 audit topics set out in the audit plan for 2011 – 2012 and as at 19 August 2011, there are 8 complete. The Audit Committee in June was provided with the Governance Statement and Stock and Work in Progress report. A further 6 reports are provided for the Audit Committee and are listed 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.

4. CONCLUSIONS

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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