

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 43 audit topics set out in the audit plan for 2011 – 2012 and as at 15 November 2011, there are presently 25 complete. To June 2011, a total of 8 final reports had been provided to the Audit Committee. A further 5 final reports are provided with this report to the Audit Committee and are listed in Appendix 1. In addition, 13 corporate performance audits have been completed with draft reports issued to management for comment. Once finalised these will be circulated to the Audit Committee and presented at the March 2012 meeting.

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. CONCLUSION

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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15 November 2011