

**Internal Audit Reports  
Audit Committee – November 2011**

List of Internal Audit Reports for Audit Committee as at 30 November 2011

**Internal Audit Reports 2011 - 2012**

<b>No.</b>	<b>Report Title</b>	<b>Draft Issue</b>	<b>Final Management Response</b>	<b>Final Issue</b>
1.	Payroll	09/09/2011	30/09/2011	03/10/2011
2.	Government & European - Leader Funding	07/10/2011	20/10/2011	28/11/2011
3.	Debtor Accounts - Direct Payments	03/11/2011	09/11/2011	09/11/2011
4.	CEX - Procurement	04/11/2011	04/11/2011	07/11/2011
5.	Fishing Dues Piers & Harbours	04/11/2011	30/11/2011	01/12/2011

**It should be noted that the Draft Issue date recorded above is when the first draft was sent out for review/comment by management. This date is recorded as the date that audit work ended. Subsequent draft reports can be issued thereafter as discussions with management over the audit findings and recommendations commence. Only when agreement is reached is the Final Management Response date recorded. This is reflected in the Final Issue Report Date column where in most cases the dates of issue are the same as the final management response date.**