

**INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2011 - 2013**

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**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 dates for draft issue, final management comment and final issue.

**2. RECOMMENDATIONS**

2.1 The contents of this report are to be noted.

**3. DETAILS**

3.1 To 30 May 2012, a total of 19 final reports had been provided to the Audit Committee. A further 8 final reports are provided with this report to the Audit Committee and are listed in Appendix 1. In addition, 13 corporate performance audits were undertaken and are the subject of a separate report to the Audit Committee. A further 2 audit reports are at final draft stage and will be presented to the Audit Committee in September 2012 and will finalise reporting for the 2011 – 2012 annual audit plan.

3.2 In addition, to the above reports for 2011 – 2012, is the Stock year-end report for 2012 – 2013. There were no recommendations and it was noted that there was an improvement from last year on stock control.

3.3 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 contents of this report will be followed up by internal audit.

**5. IMPLICATIONS**

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, Chief Internal Auditor (01546  
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