

INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2012 - 2013

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 As at 29 June 2012, the final reports for 2011 – 2012 were provided with the exception of 2 reports. Those reports are provided for the Audit Committee. In June the first report for 2012 – 2013 was provided covering the Stock year-end audit. A further 3 reports are provided for the Audit Committee and are detailed in Appendix 1.

3.2 The attached reports contain both the Executive Summaries and Action Plans which detail 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 report provided by KPMG is the full report and the audit recommendations have not been classified high or medium, but it is the view of internal audit that the report should be provided for the Audit Committee review.

4. CONCLUSION

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

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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