

**Internal Audit Reports
Audit Committee – December 2013**

List of Internal Audit Reports for Audit Committee

Internal Audit Reports 2013 – 2014				
	REPORT TITLE	DRAFT ISSUE DATE	FINAL MANAGEMENT RESPONSE	FINAL ISSUE DATE
1.	LEADER Funding – Annual Certification	7 October 2013	11 November 2013	12 November 2013
2.	Council Tax – Second Homes and Unoccupied Homes	18 October 2013	11 November 2013	19 November 2013
3.	Non-Domestic Rates – Business Improvement District	9 October 2013	21 November 2013	21 November 2013
4.	Sundry Debtors	9 May 2013	21 November 2013	21 November 2013

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.