

COMMITTEE: AUDIT AND GOVERNANCE

DATE: 11 DECEMBER 2007

SUBJECT: INTERIM AUDIT REPORT

REPORT BY: HEAD OF AUDIT

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IMPLICATIONS:

LEGAL ☐

COMMUNITY ☐

SAFETY

EQUALITIES ☐

ENVIRONMENT ☐

FINANCIAL ☐

RISKS ☐

STAFFING ☐

OTHER

WARDS AFFECTED: NONE

PURPOSE

1. To update the Audit and Governance Committee on the work of the Internal Audit Service.

RECOMMENDATION

2. **The Committee is asked to receive the Interim Internal Audit Report for the period April to September 2007**

BACKGROUND

3. The Council has a statutory responsibility under the Accounts and Audit Regulations 2003 to maintain an effective internal audit of its activities. Internal Audit is an important element of the Council's risk management arrangements, in terms of the work that it undertakes in evaluating and reporting upon the control environment across the Council. The regulations also require that the Council shall be responsible for ensuring the financial management of the Council is adequate and effective and that the Council has sound systems of internal control that facilitate the effective exercise of the Council's functions.

REPORT

4. The aim of the Interim Internal Audit Report is to provide an overview of the work undertaken by the audit service in the period April to September 2007.

LEGAL IMPLICATIONS

5. There are no legal implications to this report other than those set out in the body of the report and this has been agreed with Richard Stevens, Head of Legal Services on 28 November 2007.

FINANCIAL IMPLICATIONS

6. There are no financial implications to this report other than those set out in the body of the report and this has been agreed with Dave Kempson, Head of Corporate Finance on 28 November 2007.

RISK IMPLICATIONS

7. There are no risk implications to this report other than those set out in the body of the report.

APPENDIX

8. Appendix - copy of the Interim Internal Audit Report for the period April to September 2007.

LIST OF BACKGROUND PAPERS **LOCAL GOVERNMENT ACT 1972, SECTION 100D**

The Accounts and Audit Regulations.

The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.