

Head of Internal Audit Update

AUDIT COMMITTEE

Date: 26th January 2010

Author: Head of Internal Audit

Wards Affected: None

Purpose

To present Members with a summary of the main issues arising from the Internal Audit reports finalised since the Audit Committee meeting in November, and to update Members with regard to progress against the annual internal audit plan.

Recommendation

- It is recommended that the contents of the report be noted.

1 Reasons

- 1.1 The Council's Audit Committee has a strategic role to ensure that the Council's assurance framework is operating effectively. To this end it should seek assurance that key areas that contribute to this framework are operating properly.
- 1.2 The Council's Internal Audit section is a key component of the assurance framework and therefore it is essential that this Committee monitor its performance against the annual plan along with the implementation of agreed recommendations by Client departments.

2 Detail

Reports Issued

- 2.1 Details of Internal Audit reports finalised since the November Audit Committee are set out in Appendix 1. The appendix sets out a summary of the audit recommendations made along with the overall risk assessment to the Council.

Progress on completion of Internal Audit Plan 2009/10

- 2.2 As at the end of December we have completed 60% of the plan against a target of 63%. Appendix 2 details the audits issued to date. We are currently hoping to achieve at least 85% of the plan. We will aim to ensure that work is completed on the high priority audits and those required to provide assurance to the External Auditor and those required to comply with Government requirements i.e. FMSIS.

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Staffing

- 2.3 A School Auditor has now been appointed and started work with us in January. She is ACCA qualified and will be working school term-time only. Our temporary Senior Auditor has now left as our budget to support her appointment has run out.

External Contract

- 2.4 We will be discussing options regarding our work for beyond this current financial year with the Fire Authority in January.

Alternative Options

Not Applicable

Risk Management

Financial and Procurement Implications

There are no direct financial implications arising from this report however individual audit reports address the suitability of internal controls within the systems examined.

Legal/Human Rights Implications

Internal Audit is a statutory requirement of the Accounts and Audit Regulations 2006. The Internal Audit service also provides assurance to the Director of Finance regarding the requirements of Section 151 of the Local Government Act 1972.

Links to Corporate Plans and Policies (in particular to Swindon 2010 Promises)

Internal Control, Audit Committee and the Statement on Internal Control all feature significantly in the CPA Use of Resources Assessment. Effective systems of internal control within the Council will help to ensure that the objectives set out in the Corporate Plan and Swindon 2010 are achieved.

Consultees

The Director of Finance (Section 151 Officer) and the Director of Law and Democratic Services (Monitoring Officer) are consulted on all reports.

Appendices / Background papers

Appendix 1 – Internal Audit Reports finalised since the November Audit Committee.

Appendix 2 – Progress against 2009/10 Internal Audit plan.

Key Decision/Decision in Forward Plan

Not Applicable