

Head of Internal Audit Update

AUDIT COMMITTEE

Date: 30th March 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 January, 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 January 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 February we have completed 60% of the plan against a target of 73%. 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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External Contract

- 2.3 The Internal audit section has been awarded a two-year extension to its existing contract with the Wiltshire and Swindon Fire Authority.

Update from November 2009 Audit committee meeting

- 2.4 A presentation on Emergency Planning and the Response to Major Incidents was made to the Audit Committee in November 2009. We advised that a Joint Recovery Plan was being prepared with NHS Swindon. The Council's Business Continuity Manager advised that the Draft Recovery Plan is being presented to the NHS Swindon Audit and Assurance Committee on 22nd March. An Agenda slot has been allocated on the Council's April Audit Committee Meeting where a presentation on the full Draft Plan will be made.
- 2.5 In the meantime, an Executive Summary is attached as Appendix 3. If you wish to see the full Plan prior to the papers for the next Audit Committee, please contact Alistair Ireland, Business Continuity Manager on 07824 868 420 or alireland@swindon.gov.uk

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.

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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.

Appendix 3 – Swindon Recovery Plan: Executive Summary

Key Decision/Decision in Forward Plan

Not Applicable