

Audit and Governance Committee

26 April 2010

Report of the Assistant Director of Business & Support Services (Customer Service and Governance)

Review of Internal Audit

Summary

- 1 This paper introduces a report by the Audit Commission (see annex 1) setting out their findings from a recent review of the council's arrangements for internal audit.

Background

- 2 The Accounts and Audit Regulations 2003 (as amended) require the council to maintain an effective system of internal audit. The Audit Commission conduct periodic reviews of internal audit to ensure that the council meets this requirement and that the arrangements for undertaking internal audit work comply with proper professional practice (as determined by the CIPFA Code of Practice for Internal Audit). These reviews are conducted every three years, or whenever there is a significant change in internal audit arrangements. The current review was triggered by the transfer of internal audit provision to Veritau from April 2009.
- 3 Details of the review are included in the Audit Commission Report at annex 1. The review has concluded that the internal audit service provided by Veritau continues to meet its professional and statutory duties. No significant areas of concern have been identified and no recommendations for improvement were made.

Consultation

- 4 The report has been discussed and agreed by officers.

Options

- 5 Not relevant for the purpose of the report.

Analysis

- 6 Not relevant for the purpose of the report.

Corporate Priorities

- 7 This report contributes to the overall effectiveness of the council's governance and assurance arrangements. In doing so it contributes to the corporate objective of making the Council an Effective Organisation.

Implications

- 8 There are no implications to this report in relation to:

- **Finance**
- **Human Resources (HR)**
- **Equalities**
- **Legal**
- **Crime and Disorder**
- **Information Technology (IT)**
- **Property**

Risk Management Assessment

- 9 The council will fail to comply with legislation if it does not maintain an effective system of internal audit.

Recommendation

- 10 Members are asked to note the contents of the report.

Reason

In accordance with the committee's responsibility for overseeing the work of internal audit.

Contact Details

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Report Approved



Date 13 April 2010

Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All



For further information please contact the author of the report

Background Papers

Annexes

Annex 1 – Audit Commission Report on the Review of Internal Audit 2009/10