
Meeting: **Audit Committee**
Date: **18 June 2010**
Subject: **Review of Internal Audit**
Report of: **Audit Commission**
Summary:

Contact Officer: Cathy O’Carroll, Audit Commission
Public/Exempt: Public
Wards Affected: All
Function of: Audit Committee

CORPORATE IMPLICATIONS

Council Priorities:

The activities of Internal Audit are crucial to the governance arrangements of the organisation and are relied upon by the External Auditors. As such they are supporting all of the priorities of the Council.

Financial:

None arising directly from the report.

Legal:

None arising directly from the report.

Risk Management:

None arising directly from the report.

Staffing (including Trades Unions):

None directly from this report.

Equalities/Human Rights:

None directly from this report.

Community Safety:

None directly from this report

Sustainability:

None directly from this report

RECOMMENDATION:

That the Audit Committee note the report.

Background

1. The Accounts and Audit Regulations 2003 (as amended) require local authorities to maintain an internal audit function, and to conduct an annual review of its effectiveness. As the Audit Commission use the work of Internal Audit, they are required to perform an assessment of the internal audit function as well as evaluating the adequacy of specific pieces of internal audit work before placing reliance on it.
2. The outcome of this review is attached at appendix A and a member of our External Auditor team will present their report attached.
3. Committee members will have the opportunity to raise questions or discuss any aspects relating to the report.

Appendices:

Appendix A Review of Internal Audit

Background Papers:

None

Location of papers: Priory House, Chicksands, Bedfordshire