

REVIEW OF INTERNAL AUDIT EFFECTIVENESS

Corporate Director (Resources)

1 Purpose

- 1.1 This report is to inform the Audit Committee of the results of the Annual Review of Internal Audit Effectiveness.

2 Recommendations/for decision

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| 2.1 The Committee is asked to discuss and note the contents of this Report. |
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3 Supporting information

- 3.1 The Accounts and Audit Regulations issued in 2006 require a “Review of the Effectiveness of Internal Audit” to be conducted at least once a year. The findings of the review should be reported to the Audit Committee. Last year’s review was reported to the Audit Committee in November 2007.
- 3.2 In 2006 CIPFA issued a revised version of its “Code of Practice for Internal Audit in Local Government in the United Kingdom.”. This document includes a checklist which can be used to measure service provision against the standards set out within the Code.
- 3.3 The Audit Manager has used this checklist to review the current operation of the Internal Audit Section against the required standards. A copy of the completed Checklist, together with an Action Plan for implementation, is attached at Appendix 1. No new actions were identified as part of this year’s review. The previous Action Plan has been updated to show actions undertaken since the last review.

4 Options considered

- 4.1 None

5 Resource implications

- 5.1 The Action Plan will be implemented within the current resources of the Internal Audit Section.

6 Response to Key Aims and Objectives

- 6.1 Internal Audit is a key part of the governance, performance, management and assurance framework for the Council. This framework is designed to ensure optimum delivery of the Council’s Key Aims and Objectives.

Contact Officer

Val Hinkins
01296 585343

Background Documents

Names of Background documents