

## **INTERNAL AUDIT – PROGRESS REPORT**

### **SUMMARY**

- 1.1 The report informs Members on the internal audit activity for the period from 1 November 2011 to 29 February 2012.

### **RECOMMENDATIONS**

- 2.1 To note the activity and performance of Internal Audit in the period 1 November 2011 to 29 February 2012 and to comment accordingly.
- 2.2 To determine whether members consider further actions are required to secure implementation of agreed audit recommendations or whether officers should be required to provide the committee with more detailed explanations of the current action status.

### **REASONS FOR RECOMMENDATIONS**

- 3.1 The Terms of Reference of the Audit & Accounts Committee requires that it considers a summary of internal audit activity (actual and proposed) and consider reports dealing with the management and performance of the providers of internal audit services.
- 3.2 The Terms of Reference of the Audit & Accounts Committee requires that it considers a report from internal audit on agreed recommendations not implemented within a reasonable timescale.

### **SUPPORTING INFORMATION**

- 4.1 Since 1 January 2012, the Council's internal audit service has been delivered through a shared services partnership by the Central Midlands Audit Partnership. The report at Appendix 2 provides an update on all internal activity at Derby City Council between 1 November 2011 and 29 February 2012.

- 4.2 The progress report provides details of internal audit's overall opinion on the adequacy of the level of internal control for each of the 10 audit reviews finalised in the period and the number of recommendations made for each review. It also provides members with an overview of those audit recommendations that have not been implemented by the agreed implementation dates.

<b>OTHER OPTIONS CONSIDERED</b>
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5.1 n/a

**This report has been approved by the following officers:**

<b>Legal officer</b> <b>Financial officer</b> <b>Human Resources officer</b> <b>Service Director(s)</b> <b>Other(s)</b>	
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<b>For more information contact:</b>  <b>Background papers:</b> <b>List of appendices:</b>	Richard Boneham, Head of Governance and Assurance, 01332 643280 <a href="mailto:richard.boneham@derby.gov.uk">richard.boneham@derby.gov.uk</a> None Appendix 1 – Implications Appendix 2 – Internal Audit Progress report
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<b>IMPLICATIONS</b>
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**Financial and Value for Money**

- 1.1 None directly arising.

**Legal**

- 2.1 Under the Accounts and Audit (England) Regulations 2011, the Council is required to undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.

**Personnel**

- 3.1 None directly arising

**Equalities Impact**

- 4.1 None directly arising.

**Health and Safety**

- 5.1 None directly arising.

**Environmental Sustainability**

- 6.1 None directly arising.

**Asset Management**

- 7.1 None directly arising.

**Risk Management**

- 8.1 None directly arising.

**Corporate objectives and priorities for change**

- 9.1 The functions of the Committee have been established to support delivery of corporate objectives by enhancing scrutiny of various aspects of the Council's controls and governance arrangements.