

To
All Members of the Audit and
Accounts Committee

Our Reference

IA/RB/

Date

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Dear Councillor

Audit and Accounts Committee 27 September 2007

Please find attached the briefing which summarises the main issues relating to each completed audit detailed in the Internal Audit Update report, item 8 on the Agenda. The purpose of this briefing is to enable members to be fully informed when deciding what audit reports to select for "call in" to the December 2007 meeting. At that meeting, members will have the opportunity to review all the recommendations made and question the appropriate service managers on the issues raised in the audit and the action taken to date.

You will note from Appendix 3 of the Internal Audit Update report that a number of audits have not applicable against the overall control rating. Having reflected on this and to help Members in their decision on which, if any, audits to call in to the December meeting, a control rating has now been applied to all those audits that identified control weaknesses. These ratings have been included in the briefing note attached. I also attached revised tables that appear as Table 1 and Appendix 3 in the report.

Yours sincerely

Richard Boneham
Head of Audit and Risk Management

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