

AUDIT COMMITTEE

A meeting of the Audit Committee was held on 18 March 2008.

PRESENT: Councillors Clark (Chair), C Hobson, Majid, Porley, Taylor

OFFICIALS: B Baldam, T Moody, R G Long, J Bryson, D Robinson

****APOLOGIES FOR ABSENCE******DECLARATIONS OF INTEREST**

No Declarations were made at this point of the meeting.

****MINUTES**

The minutes of the meeting of the Audit Committee held on 2 October 2007 were submitted and approved as a correct record.

AUDIT PLAN 2008/2009 REPORT OF THE DIRECTOR OF RESOURCES

The Director of Resources presented Members with a plan of work to be completed by Internal Audit in the financial year 2008/2009. The plan was based upon Internal Audit's assessment of the Council's audit need and risk assessment. It was designed to provide the Audit Committee and the Council with assurance that the Council's framework of internal control was effective and to support the Committee's review of the Annual Governance Statement.

The annual audit plan set out how Internal Audit resources would be deployed between assurance, consultancy and fraud related work. It supported the strategy for delivering the Internal Audit Service and the scope of the work aimed to provide all interested parties with an overall opinion on the Authority's governance, internal control processes and risk management. It set out audit assignments and work areas to be covered in achieving the requirements of the Accounts and Audit Regulations and CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006.

Audit was focused on areas that represented the greatest risk to the Authority, which effectively used limited audit resources.

The Annual Audit Plan was presented to Members and attention was brought to key areas. It was noted that Acklam Sports Centre was overdue an audit. Leisure was of a higher risk of misappropriation as they received large amounts of cash and some centres had bars. Other areas that were to be followed up were the Pitch and Put, Middlehaven Initiative and Car Parking.

Some Local Authorities were struggling with the concessionary bus fare scheme; the affect on Middlesbrough would only been known when implemented in the area in 2008/2009.

A comment was raised as to what the procedure was when issuing tenders. The process was lead by officers on a points based system where costs were balanced against the quality of service.

RECOMMENDED that the Annual Audit Plan for the financial year 2008/2009 be noted.