



AGENDA ITEM: 5

OVERVIEW & SCRUTINY BOARD

8th MARCH 2006

INTERNAL AUDIT PROGRESS REPORT 3rd QUARTER

HEAD OF SERVICE: P SLOCOMBE - DIRECTOR OF RESOURCES

PURPOSE OF THE REPORT

- 1. To present to the Members of Overview and Scrutiny Board the 3rd Quarter Monitoring Report against the 2005/2006 Audit Plan.**

BACKGROUND

- 2. The attached report sets out for Members of the Overview and Scrutiny Board the work of Internal Audit and the main issues arising in the third quarter of the current financial year.**
- 3. In accordance with the Code of Practice, there are a number of issues addressed in the 3rd Quarter Report. These are summarised as:**
 - Work performed and a comparison with work planned**
 - Key issues emerging from Internal Audit work**
 - Changes to the Audit Plan for the period.**

RECOMMENDATIONS

- 4. That the Overview & Scrutiny Board receives and consider the Internal Audit progress report for the nine months to the 31st December 2005.**

REASONS

- 5. The Accounts and Audit Regulations 2003 require Internal Audit to be conducted in accordance with proper practice. The Office of the Deputy Prime Minister defines proper practices as those contained in the Code of Practice for Internal Audit in Local Government in the UK. This Code requires Internal Audit to report formally to members. In addition, the Comprehensive Performance Assessment Auditor's Scored Judgement identifies the formal reporting of Internal Audit matters to Members as 'good' practice.**
- 6. As instructed the 3rd Quarter Internal Audit Monitoring Report is therefore attached for Members information.**

BACKGROUND PAPERS

The following background papers were used in the preparation of this report:

Internal Audit Strategic Audit Plan 2005/06 – 2007/08

AUTHOR

**D. Robinson
Audit Manager**

Tel No. 726374