

# ITEM NO:11

<b>DECISION-MAKER:</b>	AUDIT COMMITTEE		
<b>SUBJECT:</b>	INTERNAL AUDIT: STATUS OF WORK November 2008		
<b>DATE OF DECISION:</b>	11 <sup>th</sup> December 2008		
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR (Acting)		
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## STATEMENT OF CONFIDENTIALITY

The confidential appendix attached to this report is exempt from publication under Categories 2 and 7 of paragraph 10.4 of the Council's Access to Information Procedure Rules. The information contained therein is exempt as it relates to ongoing investigations and is likely to reveal the identities of individuals. Having applied the public interest test it is not appropriate to disclose this information. The interests of any parties involved in these investigations could be jeopardised by the release of the information.

## SUMMARY

Under the Accounts and Audit (Amendment) (England) Regulations 2006, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- maintaining an adequate and effective system of Internal Audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices.

In accordance with proper internal audit practices and the Internal Audit Strategy, the Chief Internal Auditor is required to provide a written status report to the Audit Committee, summarising:

- progress in implementing the audit plan;
- internal audit reviews in progress;
- audit opinion on all internal audit reviews completed since the last report and executive summaries of published reports where critical weaknesses or unacceptable levels of risk were identified;
- the status of 'live' reports, i.e. those where internal audit work is completed and actions are planned to improve the framework of governance, risk management and management control; and
- internal audit reviews closed since the last report.

The appendix summarises the activities of internal audit for the period ending

7<sup>th</sup> November 2008.

**RECOMMENDATIONS:**

- (i) That the Audit Committee notes the Internal Audit Status of Work report for the period ending 7<sup>th</sup> November 2008 as attached.

**REASONS FOR REPORT RECOMMENDATIONS**

- 1. In accordance with proper internal audit practices and the Internal Audit Strategy, the Audit Committee is required to receive the Chief Internal Auditor's status report.

**CONSULTATION**

- 2. The Status of Work report for the period ending 7<sup>th</sup> November 2008 has been received by the Chief Officers' Management Team.

**ALTERNATIVE OPTIONS CONSIDERED AND REJECTED**

- 3. None

**DETAIL**

- 4. The status report for the period ending 7<sup>th</sup> November 2008 is attached for consideration in the appendix.

**FINANCIAL/RESOURCE IMPLICATIONS**

**Capital**

None

**Revenue**

None

**Property**

None

**Other**

None

**LEGAL IMPLICATIONS**

**Statutory power to undertake proposals in the report:**

The Accounts and Audit (Amendment) (England) Regulations 2006 require the Council to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

**Other Legal Implications:**

None.

**POLICY FRAMEWORK IMPLICATIONS**

None.

## SUPPORTING DOCUMENTATION

### Appendices

1.	Internal Audit: Status of Work Report period ending 7 <sup>th</sup> November 2008
2.	<b>CONFIDENTIAL</b> Internal Audit: Special Investigations 25 <sup>th</sup> November 2008

### Documents In Members' Rooms

1.	
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### Background Documents

Title of Background Paper(s)

Relevant Paragraph of the  
Access to Information  
Procedure Rules / Schedule  
12A allowing document to be  
Exempt/Confidential (if  
applicable)

1.		
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**Background documents available for inspection** Internal Audit Office, North Block  
Basement, Civic Centre

E-mail [Neil.pitman@southampton.gov.uk](mailto:Neil.pitman@southampton.gov.uk)

**FORWARD PLAN No:** N/A

**KEY DECISION?N/A**

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**WARDS/COMMUNITIES AFFECTED:**

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