

**TONBRIDGE & MALLING BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**14 February 2008**

**Report of the Chief Internal Auditor**

**Part 1- Public**

**Matters for Information**

**1 UPDATE OF AUDIT WORK 2007/08**

**Summary**

**This report updates Members of the Audit Committee on the work carried out during 2007/08 that has not previously been reported to this Committee.**

**1.1 Introduction**

1.1.1 A further twelve audits have been finalised since the previous report to Members of this Committee on 23 October 2007.

1.1.2 The intention of this summary is to alert Members to any potential audit matters that will have a material effect on the accounts as well as providing assurance on the work being carried out.

1.1.3 A summary of each of these audits is attached as **[Annex 1]**.

1.1.4 To date there have been 23 audits completed and of the following assurance levels have been given: -

- 3 High
- 15 Substantial
- 3 Limited
- 2 Minimal

**1.2 Legal Implications**

1.2.1 There are not any legal implications directly identified in the report.

**1.3 Financial and Value for Money Considerations**

1.3.1 All Internal Audits consider efficiency and effectiveness as part of the audit process. **It is not considered that there are any matters raised within the**

**reports to date that would have a material effect on the accounts of the Council.**

#### **1.4 Risk Assessment**

1.4.1 Risk management is considered in all audit reports and a check is made to ensure that up to date risk registers are in place.

Background papers:

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Audit files

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