

# TONBRIDGE & MALLING BOROUGH COUNCIL

## AUDIT COMMITTEE

21 October 2008

### Report of the Chief Internal Auditor

#### Part 1- Public

#### Matters for Information

#### 1 AUDIT WORK TO DATE 2008/09

##### Summary

**This report informs Members about the audit work that has been completed so far in this financial year.**

#### 1.1 Introduction

1.1.1 In order to assist Members in their role of overseeing the Audit function of the Council a summary of work to date in the current year has been produced.

##### **[Annex 1]**

1.1.2 It is intended that this summary alerts 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 The summary has been prepared highlighting any recommendations made and the reason for making those recommendations.

#### 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 Reports

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