

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

22 June 2009

Report of the Chief Internal Auditor

Part 1- Public

Matters for Information

1 AUDIT WORK TO DATE 2008/09

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 completed in 2008/09 that has not yet been reported upon has been produced. **[Annex 1]**

1.1.2 The summary has been prepared highlighting any recommendations made and the reason for making those recommendations.

1.1.3 There is one report where a minimal opinion has been given and this relates to an investigation within the Housing Service. During the course of the investigation, a number of actions have been implemented to improve the internal controls. Members may be aware that a joint report from the Director of Health & Housing and Director of Finance entitled "Homelessness Prevention - Deposit in Advance and Bond Scheme" was presented to the Strategic Housing Advisory Board on 18 May 2009 in respect of this issue. The need to have robust systems in place to control levels of expenditure and protect budgets was recognised by Members of the Advisory Board, as well as the need to ensure best practice in addressing homelessness prevention.

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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