

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

13 October 2009

Report of the Chief Internal Auditor

Part 1- Public

Matters for Information

1 UPDATE ON AUDITS UNDERTAKEN DURING 2009/10

This report informs Members of the Audit Committee on the outcome of work undertaken this year and not previously reported to the Committee.

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.

1.1.4 In addition the report includes the audit opinion on the level of assurance. A description of these levels of assurance is attached. **[Annex 2]**

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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Nil

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