

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

12 October 2010

Report of the Chief Internal Auditor

Part 1- Public

Matters for Information

1 UPDATE ON WORK CARRIED OUT TO DATE

This report informs Members of the Audit Committee on the outcome of work undertaken by the section not previously reported upon.

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]**

1.1.5 Members are advised that, outside of the approved Audit Plan, the Director of Finance requested an unprogrammed audit of housing benefit overpayments following a sharp increase in the level of overpayments. Given the significant increase in the number of benefit claims (20% increase since 2007/08) and the value of those claims (37% increase since 2007/08), an increase in overpayments was not unexpected. However, the Director of Finance asked for an independent review of the situation, and the additional audit focused on potential ways to reduce the level of debt and increase the recovery rate. This audit is featured in Annex 1.

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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