

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

21 JUNE 2010

Report of the Chief Internal Auditor

Part 1- Public

Matters for Information

1 UPDATE ON AUDITS UNDERTAKEN DURING 2009/10 AND 2010/11 TO DATE

This report informs Members of the Audit Committee on the outcome of work completed 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 has been produced. **[Annex 1]**
- 1.1.2 There are still two audits carried out in the financial year 2009/10 that are still in the draft stage.
- 1.1.3 The first relates to Planning Obligations where the draft opinion is limited due to there being no assurances that cases are being monitored to ensure that contributions are being paid in full and on time. This should be resolved by the introduction of a database which is in the process of being followed up by Planning.
- 1.1.4 The second is a follow up report on the previous Housing investigation. The draft has been issued with an opinion of minimal. Although this area has improved since the last audit the minimal opinion has been given as a number of recommendations, although agreed, were not implemented. Also during this follow up audit it was ascertained that there was not adequate procedures for the repossession prevention fund. The issue of the final version of this report has been delayed as a meeting to discuss the draft has been arranged before the print deadline for this meeting.
- 1.1.5 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.
- 1.1.6 The summary has been prepared highlighting any recommendations made and the reason for making those recommendations.

1.1.7 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:

contact: Karla Etuate

Nil

David Buckley
Chief Internal Auditor