

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

20 June 2011

Report of the Chief Internal Auditor

Part 1- Public

Matters for Information

1 UPDATE ON THE OUTCOME OF WORK COMPLETED IN 2010/11

Summary

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 Internal Audit reports are given an assurance level based upon the outcomes of the review work undertaken. A copy of the current audit opinions and their definitions is attached. **[Annex 1]**
- 1.1.2 In order to assist Members in their role of overseeing the Audit function of the Council a summary of work for 2010/11 that has not previously been reported upon has been produced. **[Annex 2]**
- 1.1.3 There are three reports for the previous year that have not yet been finalised.
- 1.1.4 Building Control and Council Tax have been issued as drafts and revised drafts have been issued. The draft audit opinion for both of these areas is substantial.
- 1.1.5 The audit of Income Receipting was issued as a draft and following this it was decided to get Zurich Insurance to inspect the cash receipting kiosks in order to confirm satisfaction with the arrangements in place. This inspection has taken place and a report is still awaited. This report is likely to change insurance limits and will have an impact on working practices so the audit report will be finalised after receipt of the inspection report.
- 1.1.6 Members will note that there are no Minimal audit opinions given for the work that is being reported upon.

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.

1.5 Equality Impact Assessment

- 1.5.1 There are no internal audit reports included in this report where equality issues are raised.

1.6 Members are asked to note the contents of the report

Background papers:

contact: David Buckley

Internal Audit Files

David Buckley
Chief Internal Auditor

Screening for equality impacts:		
Question	Answer	Explanation of impacts
a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community?	No	This is reporting on the outcome of internal audit work and no equality impacts have arisen from this work.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	No	No decision is being made, information item only
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		

In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above.