

CANNOCK CHASE COUNCIL
AUDIT & GOVERNANCE COMMITTEE
23RD FEBRUARY 2009
REPORT OF THE CHIEF INTERNAL AUDITOR
INTERNAL AUDIT - QUARTER 3 REPORT FOR 2008-09

1. Purpose of Report

- 1.1 To present to the Audit & Governance Committee for information the Internal Audit Quarter 3 Report for 2008-09.

2. Recommendations

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| 2.1 That the Committee notes the contents of the Internal Audit Report for Quarter 3 of 2008-09 |
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3. Key Issues

- 3.1 Attached at Annex 1 is the Internal Audit Report for the third quarter of 2008-09.
- 3.2 Twelve audit reports have been issued since the start of the year and a . Whilst this is below the target of 13 audits this is an improvement on 2007-08 where only 4 audits had been completed to draft report stage by the end of the second quarter.
- 3.3 In addition to the 12 completed reports work has started but not been completed on a further 8 audits.
- 3.4 Overall performance in relation to the number of audits in progress and completed is on target at 21 out of 21 planned audits.
- 3.5 It is proposed to remove 6 audits from the 2008-09 Plan to offset the additional time spent on ad hoc work and special investigations in the year.

4. Legal Implications

- 4.1 The role the Internal Audit Section provides an effective mechanism and tool to identify weaknesses within the control systems of the Council that could potentially present the Council with various legal difficulties. The Council is accountable for its actions and the resources expended in the provision of services. Accordingly, it is vital that any deficiencies that may exist in the organisation that may undermine the delivery, discharge and performance of the Council's duties and obligations are identified and remedial action taken.

4.2 Failure to carry out proper and extensive inspections of the Council's activities and procedures could expose the Council to legal challenge through litigation whether that be through civil actions or criminal prosecutions, should appropriate and necessary steps not be undertaken.

5. Financial Implications

5.1 There are no financial implications arising directly from this report

6. List of Background Papers

- Audit Plan File
- Audit Time Recording System
- Internal Audit Reports

7. Annexes to the Report

Annex 1 – Internal Audit Quarter 3 Report for 2008-09

8. Report Author Details

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