

# AUDIT COMMITTEE

## Results of Internal Audit Work

18 April 2012

### Report of Internal Audit Manager

#### PURPOSE OF REPORT

To inform the Committee of the results of Internal Audit work for the period.

This report is public

#### RECOMMENDATIONS

- (1) That the report is noted.
- (2) That, regarding audits ref 07/0708 - Income Management (Housing Rents Direct Debit Payments), and 07/0709 – Payroll, the Internal Audit Manager continues to track and report on progress to the committee.

#### Introduction

- 1.1 Part of the Audit Committee's terms of reference is:

*"To receive and review the findings of both Internal and External Audit examinations and to ensure that management takes appropriate action to implement agreed recommendations and to remedy any internal accounting, organisational or operational control weaknesses identified."* (Constitution part 3, section 7, § 10)

#### 2.0 Results of Internal Audit Work to 31<sup>st</sup> March 2012

- 2.1 This report covers audit work and reports issued since the Results of Audit Work were last reported to Committee on 15<sup>th</sup> February 2012. Summary reports are issued to Members for consideration and are also posted on the Council's Intranet.
- 2.2 If there are any specific questions about a report, or more detailed information is required, it would be helpful if Members could contact the Internal Audit Manager on telephone number 582028 or email [dwhiteway@lancaster.gov.uk](mailto:dwhiteway@lancaster.gov.uk) prior to the meeting.
- 2.3 The list below gives the assurance opinion issued for areas audited since the last meeting.

Audit Title		Report Date	Assurance Level	
<b>New Audit Reports – none issued since the last meeting</b>				
<b>Follow up Reviews</b>				
10/0809	Expenses	11/09/11	Substantial	✓
10/0789	Development Management Capacity	02/11/11	Substantial	✓
10/0806	Treasury Management	27/01/12	Maximum	✓✓

**3.0 Matters Arising from Audit Reviews**

3.1 There are no significant issues to bring to the Committee’s attention.

**4.0 Update on Previous Assurance Opinions**

4.1 Appendix A provides the updated position and recommendations for further action for all previously reported audits where the level of assurance has not yet reached “substantial”.

**5.0 Details of Consultation**

5.1 Not applicable

**6.0 Options and Options Analysis (including risk assessment)**

6.1 Not applicable

**CONCLUSION OF IMPACT ASSESSMENT  
(including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)**

None identified

**FINANCIAL IMPLICATIONS**

None directly arising from this report

**SECTION 151 OFFICER’S COMMENTS**

The Section 151 Officer has been consulted and has no further comments

**LEGAL IMPLICATIONS**

None directly arising from this report.

**MONITORING OFFICER’S COMMENTS**

The Monitoring Officer has been consulted and has no further comments

**BACKGROUND PAPERS**

**Contact Officer:** Derek Whiteway  
**Telephone:** 01524 582028  
**E-mail:** dwhiteway@lancaster.gov.uk  
**Ref:** aud/audcomm/120418/ROI/AW