

INTERNAL AUDIT REPORTS ISSUED

1. Purpose of Report

This is a standing item on the agenda of the Audit and Risk Management Committee to allow Members to discuss reports issued by internal audit.

2. Recommendation

Members are asked to note and comment on the internal audit reports finalised.

3. Considerations

3.1 Three internal audit reports are available for the Committee to review, as follows:

- D&G Council's Participation in the 2015-16 National Fraud Initiative
- Travel Expenses – Policy Compliance
- Main Financial Systems - Payroll

The actions proposed by management to address the points arising from each audit are identified in the reports.

3.2 Copies of the reports have been issued to Members of the Committee under separate cover. In addition, printed copies of the reports have been placed in each political group office. All Members of the Council have access to audit reports through the audit reports sharepoint pages.

3.3 The work was conducted from within existing resources and ultimately will contribute to improved efficiency in financial administration.

3.4 Audit work is intended to reduce risks faced by the Council. The review of audit reports by the Committee helps to ensure that any weaknesses identified by the audit are adequately addressed by management.

3.5 In noting and commenting on the audit reports, Members are advised to consider:

- The effectiveness of the audit report;
- The control issues identified by the audit work;
- The actions proposed;
- The timescales involved;
- The adequacy of the managerial response;
- The implications for the control environment as a whole.

3.6 Performance on the agreed actions will be monitored and reported to Members through the quarterly tracking report.

4. Governance Assurance

4.1 The remit of the Audit and Risk Management Committee, including the review of audit reports, has been set by the Council. In adopting the recommendation to note and comment on the reports issued, the Council will be acting within its legal powers.

4.2 Officers who are responsible for the areas under review were consulted by internal audit as part of the process of writing the audit reports.

4.3 No other officers were consulted on this report, as it introduces audit reports which have already been consulted upon.

5. Impact Assessment

As this report does not propose a change in policy/strategy/plan/project, it is not necessary to complete an Impact Assessment.

Author(s)

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Appendices – NIL

Background Papers – NIL
