

DECISION-MAKER:	AUDIT COMMITTEE		
SUBJECT:	INTERNAL AUDIT: STATUS OF WORK February 2009		
DATE OF DECISION:	19 th March 2009		
REPORT OF:	CHIEF INTERNAL AUDITOR (Acting)		
AUTHOR:	Name:	Neil Pitman	Tel: 023 80 834616
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STATEMENT OF CONFIDENTIALITY

The confidential appendix attached to this report is exempt from publication under Categories 2 and 7 of paragraph 10.4 of the Council's Access to Information Procedure Rules. The information contained therein is exempt as it relates to ongoing investigations and is likely to reveal the identities of individuals. Having applied the public interest test it is not appropriate to disclose this information. The interests of any parties involved in these investigations could be jeopardised by the release of the information.

SUMMARY

Under the Accounts and Audit (Amendment) (England) Regulations 2006, the Council is responsible for:

- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
- maintaining an adequate and effective system of Internal Audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices.

In accordance with proper internal audit practices and the Internal Audit Strategy, the Chief Internal Auditor is required to provide a written status report to the Audit Committee, summarising:

- progress in implementing the audit plan;
- internal audit reviews in progress;
- audit opinion on all internal audit reviews completed since the last report and executive summaries of published reports where critical weaknesses or unacceptable levels of risk were identified;
- the status of 'live' reports, i.e. those where internal audit work is completed and actions are planned to improve the framework of governance, risk management and management control; and
- internal audit reviews closed since the last report.

The appendix summarises the activities of internal audit for the period ending 16th

February 2009.

RECOMMENDATIONS:

- (i) That the Audit Committee notes the Internal Audit Status of Work report for the period ending 16th February 2009 as attached.

REASONS FOR REPORT RECOMMENDATIONS

- 1. In accordance with proper internal audit practices and the Internal Audit Strategy, the Audit Committee is required to receive the Chief Internal Auditor's status report.

CONSULTATION

- 2. The Status of Work report for the period ending 16th February 2009 has been received by the Chief Officers' Management Team.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

- 3. None

DETAIL

- 4. The status report for the period ending 16th February 2009 is attached for consideration in the appendix.

FINANCIAL/RESOURCE IMPLICATIONS

Capital

- 5. None

Revenue

- 6. None

Property

- 7. None

Other

- 8. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

- 9. The Accounts and Audit (Amendment) (England) Regulations 2006 require the Council to 'maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

Other Legal Implications:

- 10. None.

POLICY FRAMEWORK IMPLICATIONS

- 11. None.

SUPPORTING DOCUMENTATION

Appendices

1.	Internal Audit: Status of Work Report period ending 16 th February 2009
2.	CONFIDENTIAL Internal Audit: Special Investigations 16 th February 2009

Documents In Members' Rooms

1.	
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Background Documents

Title of Background Paper(s)

Relevant Paragraph of the
Access to Information
Procedure Rules / Schedule
12A allowing document to be
Exempt/Confidential (if
applicable)

1.		
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Background documents available for inspection Internal Audit Office, North Block
Basement, Civic Centre

E-mail: Neil.pitman@southampton.gov.uk

FORWARD PLAN No:

N/A

KEY DECISIONN/A

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WARDS/COMMUNITIES AFFECTED:

Report Tracking

VERSION NUMBER:

1.0

DATE LAST AMENDED:

03/03/2009

AMENDED BY:

Neil Pitman