

CHERWELL DISTRICT COUNCIL
ACCOUNTS, AUDIT AND RISK COMMITTEE
23 SEPTEMBER 2009
REPORT OF THE CHIEF INTERNAL AUDITOR
INTERNAL AUDIT PROGRESS REPORT

1 Introduction and Purpose of Report

- 1.1 This report provides the Committee with an update of the work of Internal Audit since the last meeting.

2 Wards Affected

- 2.1 All wards are affected.

3 Effect on Policy

- 3.1 None.

4 Contact Officer(s)

- 4.1 Chris Dickens (07720 427215)

5 Risk Assessment, Financial Effects and Contributions to Efficiency Savings

- 5.1 The following details approved by Chris Dickens (07720 427215):

5.2 Risk Assessment

The progress of the Audit Plan approved by this Committee is monitored as part of the Council's Performance Monitoring Framework. Any failures to not achieve the audit plan could result in a risk that independent assurance will not be provided on the internal control environment as required, and could be seen to undermine the effectiveness of the Internal Audit team. Failure to achieve the audit plan could lead to adverse comment from the external auditors. This risk has been assessed on the Council's risk register, entry number 0264.

6.3 Financial effects

N/A

6.4 Efficiency savings

Efficiency savings have been made as a result of outsourcing the internal audit service. This has been reported previously to the Committee.

7 Recommendation

7.1 The Accounts, Audit and Risk Committee is **RECOMMENDED** to consider and approve this report.