

CHERWELL DISTRICT COUNCIL
ACCOUNTS, AUDIT AND RISK COMMITTEE

17 DECEMBER 2008

REPORT OF THE INTERIM CHIEF INTERNAL AUDITOR

INTERNAL AUDIT SUMMARY REPORT

1 Introduction and Purpose of Report

- 1.1 The purpose of this report is to provide the Committee with a report summarising progress made against the internal audit plan for 2008/09 which is being presented to this meeting for approval.

2 Wards Affected

- 2.1 All wards are affected.

3 Effect on Policy

- 3.1 None.

4 Contact Officer(s)

- 4.1 Chris Dickens (extension 7928)

5 Further Supporting Information

- 5.1 The report is produced to inform the Committee on internal audit activity in the current year up to the date of the Committee meeting. The report will give an update on reports issued and recommendations made as well as highlighting any issues that are considered appropriate to bring to the attention of the Committee.

6 Risk Assessment, Financial Effects and Contributions to Efficiency Savings

- 6.1 The following details approved by Chris Dickens (extension 7963):

6.2 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

There are no financial effects resulting from this report.

6.4 Efficiency savings

There are no efficiency savings resulting from this report.

9 Recommendation

- 9.1 The Accounts, Audit and Risk Committee is **RECOMMENDED** to consider this progress report and to make any comment that it considers necessary.