

**TEESDALE DISTRICT COUNCIL**

**Report To: AUDIT AND GOVERNANCE COMMITTEE  
2 June 2008**

**From: Chief Finance Officer**

**Subject: INTERNAL AUDIT REPORTS**

---

**1.0 SUMMARY**

1.1 This report provides members with details of two audits, debtors and ICT, completed since the last meeting of the Audit and Governance Committee.

**2.0 RECOMMENDATION(S)**

**2.1 It is recommended that**

**2.1.1 The reports be received.**

**3.0 LINK TO CORPORATE OBJECTIVES/KEY PRIORITIES**

**3.1 Objective: Maximising Resources**

**3.2 Priority: Improvement Programme**

**3.3 Outcome: Improved governance arrangements**

**4.0 BACKGROUND**

4.1 Included in the terms of reference of this committee is the receipt of internal audit reports.

**5.0 INTERNAL AUDIT REPORTS**

5.1 The following reviews are complete and the reports are attached for members' consideration:

- Debtors (appendix A)
- ICT (Appendix B)

5.2 For members' information, there are a number of further reviews currently underway that are expected to be completed for the next meeting of this committee:

- Contract Procedures/Procurement
- Legal
- Sports Centre

- o Building Control

**6.0 STATUTORY CONSIDERATIONS**

6.1 Financial Implications: None

6.2 Risk:

<b>Risk</b>	<b>Category</b>	<b>Implications</b>
The internal audit plan will not be complete reducing internal audit coverage.	Service Delivery	The effectiveness of assurances given by internal audit for the preparation of the Annual Governance Statement will be reduced. The Council is unable to demonstrate an adequate or effective system of internal audit as required by the Accounts and Audit Regulations 2003. Audit Commission would place a lower level of reliance on internal audit work.

6.3 Equality and Diversity: None

6.4 Human Resources: None

6.5 Community Safety: None

6.6 Legal Issues: None

**Background papers:**

1. Internal Audit Revised Annual Plan Report – Audit & Governance Committee 24 September 2007
2. Audit Plan 2008/09 – Audit & Governance Committee 17 March 2008

**Author:** Joanne Kellett  
Chief Finance Officer  
01833 696234