

**TEESDALE DISTRICT COUNCIL**

**Report To: AUDIT COMMITTEE  
17<sup>th</sup> November 2008**

**From: Audit Manager, Durham County Council**

**Subject: INTERNAL AUDIT PLAN UPDATE**

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**1.0 SUMMARY**

1.1 This report updates Members on the progress made against the revised Internal Audit Plan for 2008/2009

**2.0 RECOMMENDATION**

2.1 It is recommended that Members note the progress made to date.

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

3.1 Priority: To ensure effective corporate leadership

3.2 Ambition: Continuously improve the delivery of our services

3.3 Outcome: Improved governance arrangements

**4.0 BACKGROUND**

4.1 Included in the remit of this Committee is the review of Internal Audit and monitoring of work against the approved plan.

**5.0 PROGRESS MADE AGAINST AUDIT PLAN**

**5.1 Audits carried over from 2007/8**

5.1.1 The only audit outstanding from 2007/8 relates to procurement. This is being finalised and will be reported at the next meeting

**5.2 2008/9 Audits**

5.2.1 In relation to core audit work agreed as part of the 2008/9 audit plan a review of the Council Tax system undertaken by Durham City Council, is now complete and attached at Appendix A

5.2.2 A summary of progress against the agreed core audit plan for 2008/9 is attached at Appendix B.

### 5.3 IMPLEMENTATION OF AUDIT RECOMMENDATIONS

5.3.1 Details of the status of all high and medium ranked audit recommendations outstanding as reported at the last meeting have been updated and are summarised in Appendix C. A summary of the overall current status of recommendations is given below:

Recommendations previously reported	41
New Recommendations	11
Total Recommendations to date	<b>52</b>
Complete	37
Not yet due	5
In Progress	1
Overdue	6
Status Unknown	3
Total recommendations to date	<b>52</b>

5.3.2 All recommendations over due have been referred back to the key contact to progress and explain why implementation has been delayed.

### 5.4 USER SATISFACTION SURVEY OUTCOMES

5.4.1 An analysis of user satisfaction returns issued in respect of audits carried out as part of the 2007/8 audit plan has been carried out and the results are summarised below:

Surveys Issued	13
Surveys Returned	12
% Returned	92%
Average Satisfaction Rate (%)	74%

## 6.0 STATUTORY CONSIDERATIONS

6.1 Financial Implications:

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 Statement on Internal Control will be reduced. The Council is unable to demonstrate an adequate or

		effective system of internal audit as required in the Accounts and Audit Regulations 2003. Audit Commission are only able to place a lower level of reliance on internal audit work.
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- 6.3 Equality and Diversity:
- 6.4 Human Resources:
- 6.5 Community Safety:
- 6.6 Legal Issues:

**Background papers:**

- 1. Internal Audit Annual Plan Report – Audit & Governance Committee 17<sup>th</sup> March 2008 .....

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