

Version Number:

DS001

ITEM NO. D3

Subje	ect: Internal Audit Progress Report	Status:	For Publication			
Repo	rt to: Audit Scrutiny Committee	Date:	7 February 2008			
Repo	rt of: Head of Internal Audit					
Portfo Holde						
Key [Decision: No					
Forward Plan General Exception Special Urgency						
1.	1. PURPOSE OF REPORT					
1.1	To present the internal audit progress report for the period ending 31 st December 2007.					
2.	CORPORATE PRIORITIES					
2.1	The matters discussed in this report impact directly on the following corporate priorities and associated corporate objective.					
3.	RISK ASSESSMENT IMPLICATIONS					
3.1	All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:					
	The Committee's Terms of Reference include the duty to monitor the adequacy and effectiveness of the internal audit service and to review internal audit reports.					

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4. BACKGROUND AND OPTIONS

- 4.1 In the context of fulfilling its responsibility to monitor the adequacy and effectiveness of the internal audit service, the Committee is asked to consider the audit inputs to the Audit Service assurance over the Authority's key controls
- 4.2 The report, at Appendix A, provides a brief summary of internal audit activity during the nine months to 31st December of the 2007/08 financial year.

COMMENTS FROM STATUTORY OFFICERS:

5. SECTION 151 OFFICER

5.1 The requirement of an internal audit function for local authorities is implied by section 151 of the Local Government Act 1972, which requires that authorities "make arrangements for the proper administration of their financial affairs". Accordingly Internal Audit is an independent and objective appraisal function established by the authority for reviewing the systems of internal control and its contribution to the proper, economic, efficient and effective use of resources.

6. MONITORING OFFICER

6.1 Taking on board the reports of the internal audit service are an essential part of the Council's improvement agenda.

7. HEAD OF PEOPLE AND ORGANISATIONAL DEVELOPMENT (ON BEHALF OF THE HEAD OF PAID SERVICE)

7.1 There are no Human Resources implications.

8. CONCLUSION

8.1 The audit programme is progressing in line with the plan.

9. **RECOMMENDATION(S)**

9.1 The Committee is asked to consider the internal audit progress report for the nine months to 31st December 2007.

10. CONSULTATION CARRIED OUT

10.1 N/A

11. EQUALITY IMPACT ASSESSMENT

Is an Equality Impact Assessment required No

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Is an Equality Impact Assessment attached No

12. BIODIVIERSITY IMPACT ASSESSMENT

Is a Biodiversity Impact Assessment required No

Is a Biodiversity Impact Assessment attached No

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No background papers

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