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<b>REPORT TO:</b>	<b>OVERVIEW AND SCRUTINY COMMITTEE</b>
<b>DATE:</b>	<b>13 DECEMBER 2012</b>
<b>REPORT OF THE:</b>	<b>CORPORATE DIRECTOR (s151) PAUL CRESSWELL</b>
<b>TITLE OF REPORT:</b>	<b>INTERNAL AUDIT – Q2 MONITORING REPORT</b>
<b>WARDS AFFECTED:</b>	<b>ALL</b>

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## **EXECUTIVE SUMMARY**

### **1.0 PURPOSE OF REPORT**

1.1 The report summarises the outcome of internal audit work undertaken between April and December 2012.

### **2.0 RECOMMENDATION**

2.1 It is recommended that the committee note the results of audit and fraud work undertaken in 2012/13 to date.

### **3.0 REASON FOR RECOMMENDATION**

3.1 To enable the committee to fulfil its responsibility for considering the outcome of internal audit work.

### **4.0 SIGNIFICANT RISKS**

4.1 The council will fail to comply with the requirements of the Cipfa Code of Practice for Internal Audit in Local Government in the United Kingdom if the results of audit work are not considered by the committee.

### **5.0 POLICY CONTEXT AND CONSULTATION**

5.1 This report supports the Council's Corporate Strategic Objective of providing strong Community Leadership, by demonstrating a commitment to local democracy and accountability.

### **6.0 REPORT DETAILS**

6.1 The committee approved the internal audit plan in March 2013. The purpose of this report is to inform Members of the progress made to date in delivering the plan, and any developments likely to have an impact on the plan throughout the remainder of the financial year.

- 6.2 Annex 1 includes a summary of the audit opinions and findings for the individual audits completed so far.
- 6.3 No major issues have been identified from the work carried out to date. One special investigation is ongoing, the results of which will be reported to the responsible service head.
- 6.4 It has been necessary to make a number of variations to the agreed audit plan. Details of the variations approved by the corporate director are shown in Annex 2.

## **7.0 IMPLICATIONS**

- 7.1 The following implications have been identified:
- a) Financial  
None
  - b) Legal  
None
  - c) Other (Equalities, Staffing, Planning, Health & Safety, Environmental, Crime & Disorder)  
None

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**Corporate Director (s151)**

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**Background Papers:**  
None