

**Meeting:** Audit Committee

Portfolio Area: Resources

**Date:** 27 September 2006

**INTERNAL AUDIT REPORTS – CAR PARKS & CEMETERIES**

**NON-KEY DECISION**

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**1 PURPOSE**

To provide Members of the Audit Committee with internal audit assurance in relation to car park revenue and cemetery management.

**2 RECOMMENDATIONS**

Members note the internal audit reports and completed management action plans.

**3 BACKGROUND**

A recent internal audit of Car Parks is attached together with a completed management action plan. A recent internal audit of Cemeteries is also attached together with a completed management action plan. This item is included in the agenda in response to a request that internal audit reports are made available to the Audit Committee.

**5 4 IMPLICATIONS**

To reduce the residual risk of error or loss, management need to implement the recommendations contained within internal audit reports. To this end management action plans need to be completed and returned and agreed recommendations need to be implemented in a timely way.

There are protocols with management to escalate any instances of non-compliance and internal audits are followed up.

**BACKGROUND DOCUMENTS**

- None

**APPENDICES**

- Internal audit report and completed management action plan – Car Parks & Cemeteries