

Meeting: Audit Committee

Portfolio Area: Resources

Date: 16 January 2007

INTERNAL AUDIT REPORT – OFFICER’S EXPENSES

NON-KEY DECISION

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1 PURPOSE

To provide Members of the Audit Committee with internal audit assurance in relation to Officer’s Expenses.

2 RECOMMENDATIONS

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

3 BACKGROUND

A recent internal audit of Officers Expenses is 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 – Officer’s Expenses