

COMMITTEE: AUDIT & RISK

DATE: 27 April 2010

INTERNAL AUDIT MANAGER: James Guyan

TITLE OF REPORT: Internal Audit Reports Issued

1. PURPOSE OF REPORT

To inform the Committee of Internal Audit reports issued and highlight any material issues arising.

2. RECOMMENDATION(S)

The Committee approves the issue of the Internal Audit reports and endorses the recommendations for improvements therein.

3. FINANCIAL IMPLICATIONS

There are no financial implications other than those associated with the implementation of the recommendations which will be undertaken and financed by the Service.

4. SERVICE & COMMUNITY IMPACT

There are no direct links to the Community Plan, the Single Outcome Agreement and Vibrant, Dynamic & Forward Looking, or the Equalities & Human Rights Impact Assessment.

5. OTHER IMPLICATIONS

This report does not have any direct links with the following: legal, resource, personnel, property, equipment, sustainability and environmental, health and safety and/or policy implications and other risks.

6. REPORT

This report contains the details of the Internal Audit reports issued since the previous Committee meeting.

As general background the Committee should be aware that the CIPFA Code of Practice for the Internal Audit function, adopted by this Council states:

“Internal Audit provides an independent assessment of the internal controls of all services. The process is such that as an independent function the reporting must be free to report in its own name and therefore it is not appropriate for reports to require “approval”.

Excerpt from CIPFA 2006 Code of Practice.

Standard 10 - Reporting -

“The Head of Internal Audit should have direct access to and freedom to report in their own name and without fear or favour, to all officers and members, particularly to those charged with governance.”

| <u>Service</u> | <u>Title</u> | <u>Date Issued</u> |
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| Corp. Gov - SDD | Application Ownership & Support | March 2010 |
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7. AUTHORISED SIGNATURE



James Guyan
Internal Audit Manager
Corporate Governance
Jguyan@aberdeencity.gov.uk
01224 346424

8. REPORT AUTHOR DETAILS

James Guyan
Internal Audit Manager
Corporate Governance
Jguyan@aberdeencity.gov.uk
01224 346424

9. BACKGROUND PAPERS

None.