



# ISLINGTON

FINANCE DEPARTMENT  
222 Upper Street, London N1 1XR

Report of: Director of Finance

Meeting of	Date	Agenda Item	Ward(s)
Corporate Services Committee	25 May 2006		
Standards Committee	19 June 2006	7	

Delete as appropriate	Non exempt	
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## Subject: Progress against Internal Audit Plan 2005/06

### 1. Synopsis

- 1.1 The provision of a continuous internal audit service assists the Council in providing assurance on the control environment that supports the delivery of the Council's One Islington Strategy.

### 2. Recommendation

- 2.1 To note the content of this report and the information provided in the appendices.

### 3. Background

- 3.1 The Internal Audit Programme 2005/06 was approved by this Committee on 17 March 2005. This report shows the progress made in delivering the Plan and is presented in the same format as the previous report on the Annual Plan.
- 3.2 Attached at Appendix A is the Internal Audit Annual Report for 2005/06.
- 3.3 Appendix B summarises the status of individual projects contained in the 2005/06 Audit Plan.
- 3.4 Appendix C explains the definitions for the Audit Assurance Ratings.

3.5 Appendix D shows the management response to audit requests, made between April 2005 and March 2006, that they confirm that agreed Internal Audit recommendations have been implemented within 3 months/by the target date.

## 4. Implications

### 4.1 Financial Implications

4.1.1 The programme of audit work was met from within the existing Internal Audit revenue budget.

### 4.2 Legal Implications

4.2.1 The Council has a duty to maintain an adequate and effective system of internal audit in accordance with proper internal audit practices (regulation 6 Accounts and Audit Regulations 2003). Due regard must be had by the Council to the CIPFA code of practice for internal audit. Any officer or member must supply necessary documents and other records and provide any necessary information and explanation required in the course of an internal audit.

### 4.3 Equality Implications

4.3.1 Client satisfaction survey forms are issued with each piece of completed audit work and contain a section where the client can indicate if any equality issues were, or needed to be, addressed. This procedure has been in place for the past four years and no survey has ever indicated that an equality issue required addressing.

## 5. Conclusion and reasons for recommendations

5.1 This report indicates the level of work being undertaken by Internal Audit to provide assurance that the Council's control environment is being regularly reviewed.

### Background Papers:

Risk Registers, Internal Audit Reports

Final Report Clearance

Signed by \_\_\_\_\_  
Director of Finance \_\_\_\_\_ Date \_\_\_\_\_

Received by \_\_\_\_\_  
Head of Democratic Services \_\_\_\_\_ Date \_\_\_\_\_

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