

BRIDGEND COUNTY BOROUGH COUNCIL

**REPORT TO AUDIT COMMITTEE
20th JANUARY 2011**

REPORT OF THE HEAD OF PROPERTY & FINANCE

AUDIT COMMITTEE – PRESENTATION ON INTERNAL AUDIT PROCESSES

1. Purpose of Report.

1. To provide the Audit Committee with a presentation on how an audit is conducted from Plan to Report.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

- 2.1. Internal Audit's work impacts on all of the Corporate Improvement Plan/other corporate priorities.

3. Background

- 3.1. As part of the Forward Work Programme for the Audit Committee it was agreed that the Chief Internal Auditor would inform Members of the processes for conducting an audit.

4. Current situation / proposal

- 4.1. The Code of Practice for Internal Audit in Local Government in the United Kingdom (CIPFA) requires Internal Auditors to ensure professional standards are maintained in all aspects of their work.
- 4.2. There will be a presentation at this meeting by the Chief Internal Auditor at this meeting. (See Appendix 1.)

5. Effect upon Policy Framework & Procedure Rules.

- 5.1. None

6. Equality Impact Assessment.

- 6.1. There are no equality issues.

7. Financial Implications.

- 7.1. None

8. Recommendation.

- 8.1. That Members consider the appropriateness of the system

**Allan Phillips
Head of Property & Finance**

20th January 2011

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Background Documents

None