

Committee:	Performance Select Committee	Agenda Item
Date:	02 August 2007	9
Title:	Internal Audit – Sundry Debtors	
Author:	Sheila Bronson, Acting Audit Manager	Item for
	ext 610	decision

Summary

A recent internal audit report of Sundry Debtors is attached together with a completed management action plan. This item is included in the agenda in response to Members request that internal audit reports are discussed at the Performance Select Committee.

Recommendations

That the Sundry Debtors internal audit report and management action plan be noted.

Background Papers

The Internal Audit Plan for 2006/07.

Impact

Communication/Consultation	The report has previously been circulated amongst relevant officers
Community Safety	None identified
Equalities	None identified
Finance	None identified
Human Rights	None identified
Legal implications	None identified
Sustainability	None identified
Ward-specific impacts	None identified
Workforce/Workplace	None identified

Situation

An internal audit of Sundry Debtors has been carried out as part of the 2006/07 internal audit plan. The report contains recommendation to improve internal control and manage risk. The report was issued to relevant managers in accordance with an agreed protocol. A management action plan was included with the attached internal audit report and has been completed.

Risk Analysis

Risk	Likelihood	Impact	Mitigating actions
The issues highlighted in the report are not acted upon	1 = Little or no Likelihood With the transfer of Sundry Debtors to Revenues the majority of the recommendations contained in the report have been partially or fully implemented	1 = Little or no Impact With the transfer of Sundry Debtors to Revenues the majority of the recommendations contained in the report have been partially or fully implemented	Internal audit reports are followed up to ensure compliance. There are escalation procedures in the event of non compliance.