

Audit Committee– 26th July 2012

6. Review of Internal Audit

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Purpose of the Report

To inform the Audit Committee of the external assessment and assurances of Internal Audit through SWAP (South West Audit Partnership) during 2011-12.

Recommendations

That the Audit Committee notes the findings and action plan.

Background

The South West Audit Partnership (SWAP) is a partnership that provides the Internal Audit service to all of the six Somerset authorities, Dorset County Council, Weymouth and Portland Borough Council, West Dorset District Council, Forest of Dean District Council, East Devon District Council, and Wiltshire Council as well as a number of related bodies such as the Somerset Waste Partnership.

The review of Internal Audit was reported to the Audit Committee in May 2012. However at that time the independent review of controls to support the Statement of Accounts had not yet been received, nor had an independent quality review of the service. It was agreed that these would be reported to the Committee in July 2012.

The partnership is currently considering its governance structure because of some difficulties in functioning through a “Joint Committee” with twelve member authorities.

Actions to be Completed in 2012/13

The Devon Audit Partnership review annually the internal control and governance mechanisms to give assurances for the Statement of Accounts for SWAP. Attached at Appendix A is the letter of assurance from the partnership.

In addition a quality review has been carried out. The findings and action plan are attached at Appendix B.

Financial Implications

The actions outlined can be achieved within budget.

Background Papers: None.
