

**REPORT FOR INFORMATION**

**SUBJECT:** INTERNAL AUDIT REPORT

**REPORT OF:** The Lead Authority  
On behalf of the Advisory Board

---

**PURPOSE OF REPORT**

To present Members with the Internal Audit report for 2009/10

**RECOMMENDATIONS**

It is recommended that the Joint Committee:

- [i] Notes the Internal Audit report and management response.

**CONTACT OFFICER**

Louise Hutchinson, PATROL, Barlow House, Minshull Street, Manchester,  
Tel: 0161 242 5270

## **1.0 INTRODUCTION**

- 1.1 The Head of Service agrees an audit plan with Internal Audit each year. For 2009/10, to coincide with the introduction of the new financial system and bank account, the Head of Service requested a comprehensive review of the new financial procedures in order to obtain management assurance and highlight areas for improvement for 2010/11.
- 1.2 The Internal Audit report resulting from this work is enclosed at Appendix 1 together with the management responses.
- 1.3 The audit has provided useful feedback which, together with the approval of Financial Regulations reported under separate cover, will provide a strong foundation for financial management going forward.
- 1.4 External Audit has received a copy of the Internal Audit report. The Internal Audit Plan for 2010/11 includes a review of budget monitoring.

## **2.0 RECOMMENDATIONS**

It is recommended that the Joint Committee:

- [i] Notes the Internal Audit report and management response.