

SCRUTINY MATTERS AND REVIEWS UNDERTAKEN BY THE COMMISSION

54/05 - **REVIEW OF INTERNAL AUDIT:** The Chair introduced Julie Talbot, the Audit Manager (Audit Commission), who had attended the meeting to submit a written report on behalf of the Audit Commission in relation to a review of Harrogate Borough Council's Internal Audit Section. The Audit Manager outlined the review undertaken and referred to page 6 of the report, which detailed an assessment of the Internal Audit Section against CIPFA Standards. It was noted that the Council's Internal Audit Section met seven out of ten of standards and, in the case of the remaining three which had been "mostly" met, actions had been agreed so that these could be met in the future.

The Audit Manager then referred to a number of audits undertaken by the Council's Internal Audit Section which had been assessed by the Audit Commission as a means of validating the work of the Council's Audit Section. The Audit Manager advised that the Commission were pleased with the results and then referred to the action plan set out at Appendix 1 to the report.

At this point, it was considered prudent to move on to Agenda Item 7 and invite the Audit Manager (Harrogate Borough Council) to refer to his report in relation to the findings and conclusions from the recent in-depth review of Internal Audit by the Audit Commission.

(5.32 pm – 6.15 pm)