

Audit Committee 4th October 2001

Outstanding Issues

Members requested clarification on the information provided to the 5th July Audit Committee on the survey results.

The survey forms asked for the Head of Service or Manager to tick if they *Strongly Agree, Agree, Neither Agree nor Disagree, Disagree or Strongly Disagree* with the statement made.

Internal Audit classed any disagree or strongly disagree as an unacceptable response.

General Survey

Questions 2 & 3 were more specific to departmental managers and not therefore applicable to the Chief Executive who did not tick these statements.

The unacceptable responses related to three different Heads of Service disagreeing with some of the statements made. This provides an indication of areas within which Internal Audit may need to raise their profile and be more aware of the current issues affecting divisions.

The survey also showed that Internal Audit was considered to be of value to divisions and the Authority.

Views of the managers will be taken into account as part of the development of the Internal Audit process.

Post Audit Survey

The surveys were completed following five audits undertaken during 2000/01. One manager said she would always disagree with question one as it was never a convenient time to be audited, but did agree that audit provided a quality service. The remainder of the unacceptable response came from one Head of Service based on one audit. The questionnaire was discussed with him at the time, he did withdraw the unacceptable responses following a reminder that he had approved the original audit outline and objectives.