

**Report of the Chief Constable to the Chair and Members
of the Audit & Internal Control Panel
3rd September 2009**

**Executive & Presenting Officer: Mrs Ann Hall, Assistant Chief Officer
(Finance & Commissioning)**

Status: For information

Update on the VAT Audit

1. Purpose

1.1 To update Members on the progress of implementing the recommendations identified during the internal audit on VAT. Members will recall receiving the VAT Internal Audit Report at their meeting on 22nd January 2009.

2. Recommendations

2.1 That Members note the contents of the report.

3. Reasons

3.1 As part of the Internal Audit plan for 2008/09, our internal auditors were requested to carry out a VAT review. The VAT Audit was an advisory report and therefore did not result in a formal assurance level being given, and did not impact on the Auditor's opinion for 2008/09.

3.2 The review identified a number of recommendations to improve the management and control of VAT. There were no fundamental recommendations identified, 8 significant and 4 merits attention recommendations.

3.3 To date 7 recommendations have been implemented, and the remaining 5 are ongoing. The action plan detailing all the recommendations and progress to date is attached at Appendix 1.

3.4 The action plan is kept under constant review via the monthly performance review (MPR) process.

4. Implications

4.1 Financial

There are no financial implications arising from this report.

4.2 Diversity and Equal Opportunities

There are no diversity or equal opportunities implications arising from this report.

4.3 Human Rights Act

There are no Human Rights Act implications arising from this report.

4.4 Sustainability

There are no sustainability implications arising from this report.

4.5 Risk

There are no risk implications arising from this report.

5. Conclusions

5.1 7 recommendations from the VAT audit have been implemented to date. The outstanding recommendations will continue to be monitored via the MPR process.

Sean Price
Chief Constable