

**TITLE OF PAPER:** Internal Audit Service – Update Report

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## KEY ISSUES

- The attached report includes a status update on progress v plan for 2011/12 and 2012/13, a summary of the recommendations registers and a table outlining limited opinions for DETI, Invest NI and NITB.
- Since the last Departmental Audit Committee meeting, a number of final reports have issued in relation to the 2011/12 plans. All reports relating to the DETI 2011/12 plan have now issued and IAS is currently in the process of drafting or finalising the remainder of reports for Invest NI and NITB. Refer to Section 3.
- Since the last Audit Committee meeting, a number of final and draft reports have issued across DETI, Invest NI and NITB. Refer to Sections 4, 6 and 8. All final reports issued contain either substantial or satisfactory opinions. One draft report on Payments to Creditors within NITB has issued with a limited opinion.
- Whilst the plans are loaded towards the latter part of the year as highlighted to the Audit Committee previously (as a result of resource constraints experienced within the branch), IAS remains content that the plans can be substantially delivered in advance of the year-end Audit Committees.
- Recommendation registers continue to be updated to reflect new recommendations arising and recommendations confirmed as implemented, where resources permit. Whilst IAS has not been focusing on the DETI and Invest NI recommendations registers due to prioritising resources on audit reviews, a number of recommendations have been confirmed as implemented within NITB. Refer to sections 5, 7 and 9.
- Section 10 of the report sets out all current limited opinions across DETI, Invest NI and NITB and provides an update on limited opinions as reported to the previous Departmental Audit Committee. Follow-up reports have issued for GSNI/Minerals

(DETI) and Enterprise NI (Invest NI) and these confirm that the limited opinions can be lifted. NITB continues to carry a limited opinion on procurement and a new limited opinion on Payments to Creditors has arisen.

**DECISIONS REQUIRED**

- None

**ACTION REQUIRED**

- Departmental Audit Committee to note progress v plans, status of recommendations registers and limited opinions.

**TIMESCALE**

- N/A