



## Regulatory and Other Committee

### Open Report on behalf of Pete Moore, Executive Director Resources and Community Safety

Report to:	<b>Audit Committee</b>
Date:	<b>24 June 2013</b>
Subject:	<b>Internal Audit Annual Report - 2013</b>

#### Summary:

This report gives the Head of Internal Audit opinion on the adequacy the Councils governance and control environment and delivery of the Internal Audit Plan for 2012/13.

#### Recommendation(s):

That the Committee consider the content of the Head of Audit Annual Report and any actions it may wish to make.

#### Background

1. The Annual Internal Audit Report aims to present a summary of the audit work undertaken over the past year. In particular:
  - Include an opinion on the overall adequacy of and effectiveness of the governance framework and internal control system and the extent to which the Council can rely on it;
  - Inform how the plan was discharged and of overall outcomes of the work undertaken;
  - Draw attention to any issues particularly relevant to the Annual Governance Statement.
2. The detailed report is attached in Appendix A.

#### Conclusion

Our internal audit service continues to work with the Audit Committee and Management to help the Council maintain effective governance, risk and control processes.

During 2012/13 there have been a number of areas where we have identified the need for improved compliance and strengthening of the control processes. In

forming my opinion I have also drawn upon other assurance intelligence in the Council. Taking all the information into account - I have assessed the:

- governance, risk and control processes of the Council as **amber** – performing adequately with some improvements required, and
- the financial control environment as **green** – performing well

The content of the Internal Audit Annual report has also informed the development of the Councils' Annual Governance Statement 2013 – due to be presented to this Committee at its July 2013 meeting.

We have also delivered 87% of the revised audit plan to agreed performance of 100% target – this was due to a combination of factors:

- some difficulties we have had in scheduling audits during the year
- a member of the team going in long term sick in February, and
- other more urgent work being requested

All other targets were achieved.

## Consultation

### a) Policy Proofing Actions Required

Not applicable

## Appendices

These are listed below and attached at the back of the report	
Appendix A	Internal Audit Annual Report - 2012/13

## Background Papers

The following background papers as defined in the Local Government Act 1972 were relied upon in the writing of this report.

Document title	Where the document can be viewed
Internal Audit Annual Plan -2012/13	Audit Committee minutes and papers

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