



AUDIT COMMITTEE - 17TH SEPTEMBER 2013

SUBJECT: INTERNAL AUDIT SERVICES: ANNUAL OUTTURN REPORT 2012/2013

REPORT BY: INTERNAL AUDIT MANAGER

1. PURPOSE OF REPORT

1.1 To inform Members of the work carried out by Internal Audit Services during 2012/2013.

2. LINKS TO STRATEGY

2.1 To ensure that the Council's strategies are delivered in a proper and transparent way.

3. THE REPORT

3.1 It is a requirement both of the Chartered Institute of Public Finance and Accountancy's Code of Practice and the Council's own Financial Regulations that an audit plan should be prepared to ensure that there is an effective and efficient use of audit resources.

3.2 In addition to producing the audit plan, it is also a requirement that the Manager for Internal Audit produces an annual report on work carried out by Internal Audit Services during the financial year. The attached document at Appendix 1 summarises that activity.

4. FINANCIAL IMPLICATIONS

4.1 There are no financial implications.

5. PERSONNEL IMPLICATIONS

5.1 There are no personnel implications.

6. EQUALITIES IMPLICATIONS

6.1 An equalities impact assessment is not needed because the issues covered are for information purposes only, therefore the Council's full equalities impact assessment process does not need to be applied.

7. RECOMMENDATIONS

7.1 Members are asked to note the contents of this annual review of the operation of Internal Audit Services as set out in Appendix 1.

8. REASONS FOR THE RECOMMENDATIONS

- 8.1 To ensure Members are aware of the level of internal audit coverage and the overall opinion derived from undertaking this work.

Author: Mr. R.M. Harris, Manager Internal Audit
Consultees: N. Scammell, Acting Director of Corporate Services and Section 151 Officer

Appendices:
Appendix 1 Annual Outturn Report 2012/2013