

AUDIT AND GOVERNANCE COMMITTEE

28 JUNE 2013

REVIEW OF INTERNAL AUDIT 2012/13

Report of the Executive Director of Commercial and Corporate Services

1. Purpose of Report

- 1.1 The purpose of this report is to inform the Committee of the results of the review of the Internal Audit undertaken by the External auditor, Mazars.

2. Background

- 2.1 The Accounts and Audit Regulations require that an annual review of the effectiveness of internal audit is carried out. This takes the form of a self assessment against the CIPFA Code of Practice for Internal Audit in local Government and an independent review by the External auditor.

3. Findings of the Review

- 3.1 The findings of the review for 2012/13 are attached in the External Auditor's report. The approach used was to conduct a review of Internal Audit's quality system against the requirements of the CIPFA Code and to review a sample of audit files to assess how well the standards are complied with.

- 3.2 The External Auditor's review concluded that:

'Our review confirmed that IAS continues to meet its professional and statutory duties. Processes in place are driven by a Quality System. Our detailed review of files did not highlight any significant non-compliance with the Quality System or the Code.'

- 3.3 A small number of minor issues have been discussed with Council officers. The review has confirmed that appropriate arrangements are in place for the provision of Internal Audit in the Council.

4. Recommendations

- 4.1 The Committee is asked to note the report.

