

Full Council

Date:	24 June 2014
Title:	Internal Audit
Purpose of the Report:	To receive the Internal Audit Final Report for 2013-2014
Contact Officer:	Morag Robinson, Office Administration Manager

Background

1. Internal Audit primarily provides an independent and objective review of the Council's internal control arrangements. It is a catch-all term for all the systems within an organisation to ensure that what it wants to happen does actually happen. The Internal Auditor assesses the different systems, procedures, custom and practices and checks that they are actually operating as they should.
2. The Internal Auditor is independent of the Council and has direct access to those who have ultimate responsibility for the Council's performance. If the Internal Auditor has any concerns they would have direct access to report the findings to the Full Council.

Internal Audit 2013-2014

3. Attached as Appendix 1 is the Internal Auditor's Final Report 2013-2014. Overall there are no matters for concern and it confirms that the Council operates a good system of internal control.

Legal Powers: Accounts and Audit Regulations 2003

Recommendation that:

- i) The Internal Audit Final Report for 2013-2014 be approved.*