

Full Council

Date:	18 June 2013
Title:	Internal Audit 2012-13
Purpose of the Report:	To receive the final report for 2012-13
Contact Officer:	Morag Robinson, Office Administration Manager

Background

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.

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 2012-13

Attached as Appendix 1 is the Internal Auditor's Report for the year ending 31 March 2013. 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:***The Committee is asked:***

- i) To approve the final Internal Audit Report for the year ending 31 March 2013.***