

Full Council

Date:	5 February 2013
Title:	Internal Audit
Purpose of the Report:	To review the programme of work for 2013-14
Contact Officer:	Morag Robinson, Office Administration Manager

Background

The Internal Auditor was appointed in 2010 on a five year contract with an agreed programme of work as attached. Good corporate governance requires an annual review of the programme to ensure it is appropriate to the needs of the Council. All internal financial controls are embedded and past reports have not raised any areas of concern.

Risk Assessment

<i>Risks</i>	<i>Controls</i>
No agreed Internal Audit Programme could lead to a Qualified Audit	An Internal Audit Programme agreed and implemented
Weak Financial Controls could lead to loss of money and fraud	Financial policies and procedures in place to ensure stringent internal financial control

Resource Appraisal

There is a budget allocation for 2013-14 of £400

Legal Powers: Local Government Act 1972 s 111

The Committee is recommended:

- i) To agree the Annual Audit Schedule for 2013-14.*