

AC4. INTERNAL AUDIT: ANNUAL ASSURANCE REPORT 2013/14

The committee considered a report by the Internal Audit Manager on the Internal Audit programme for 2013/14.

The report summarised:-

- Internal Audit work completed during 2013/14, and the overall assurance on the Council's control framework based on that work;
- Internal Audit's performance against established key performance indicators; and
- An update on Internal Audit's compliance with the requirements of the Public Sector Internal Audit Standards 2013.

Members sought clarification on various Internal Audit assignments, including: General Services Capital programme; Self Directed Support; Strategic Projects; Records Management; and the reciprocal review arrangements with West Lothian Council in relation to Carbon Management.

Members also sought further information in relation to premises management arrangements within Larbert High School and further clarification on audit work undertaken at Head of Muir Primary School.

Decision

The committee noted:-

- (1) that sufficient Internal Audit activity was undertaken to allow the provision of a balanced assurance;
- (2) that Internal Audit can provide substantial assurance on the Council's control framework for the year to 31 March 2014;
- (3) that Audit Scotland placed formal reliance on the work of Internal Audit;
- (4) the performance against Key Performance Indicators for the year to 31 March 2014 as detailed in the report, and
- (5) that the Quality Assurance and Improvement Programme outputs confirmed no material non-conformance with the Public Sector Internal Audit Standards.