

AC19. INTERNAL AUDIT: ANNUAL ASSURANCE REPORT 2014/15

The Committee considered a report by the Internal Audit Manager on the Internal Audit programme for 2014/15.

The report summarised:-

- Internal Audit work completed in 2014/15, 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 Public Sector Internal Audit Standards 2013.

The Committee discussed the combined review of Non Domestic Rates and Strategic Projects. Amanda Templeman confirmed that approx. £83m was levied in 2014/15 and that £68m was retained by the Council. The Committee, following a question, sought clarification on the process for monitoring the finances of Community Halls. Gary Greenhorn confirmed the current procedures, and advised that new procedures would be in place in August 2015. Gordon O'Connor confirmed that a review of community halls would be embedded in the 2015/16 Continuous Auditing workstream.

In response to a question on the limited assurance placed on the review of Business Gateway Contract Monitoring, Gordon O'Connor provided background and confirmed that new procedures were in place and that these would be followed up.

The Committee sought detail on those audits which were not taken forward as planned. Gordon O'Connor provided an overview.

Decision

The Committee noted:-

- (1) that sufficient Internal Audit activity was undertaken to allow a balanced assurance to be provided;**
- (2) the Internal Audit provided substantial assurance on the Council's control framework for the year to 31 March 2015;**
- (3) that Audit Scotland will place formal reliance on the work of Internal Audit;**
- (4) the performance against Key Performance Indicators for the year to 31 March 2015 was as set out at paragraph 3.7; and**
- (5) that Quality Assurance and Improvement Programme outputs confirm no material non-conformance with the Public Sector Internal Audit Standards.**