

AC17. Internal Audit: Annual Assurance Report 2015/16

The committee considered a report by the Internal Audit Manager on the Internal Audit programme for 2015/16.

The report summarised:-

- Internal Audit work completed in 2015/16 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 Public Sector Internal Audit Standards.

In response to a question the Internal Audit manager explained the arrangements in place for auditing the Integration Joint Board.

In regard to the 2015/16 Audit programme, the committee sought further detail on the audit of mobile device security and the factors resulting in limited/substantial assurance being provided. The Internal Audit Manager explained that the substantial assurance was around the governance arrangements in place but that there was room for improvement in regard to device set up and turnaround. He confirmed that these were being addressed. In terms of device security he confirmed that the procedures complied with national requirements.

He also provided further detail in regard to the audits of SEEMIS Security and Management and Pensions Administration, noting in the latter case that an audit plan would be approved by the Pensions Committee.

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 2016;**
- (3) that Audit Scotland will place formal reliance on the work of Internal Audit;**
- (4) that the performance against Key Performance Indicators for the year to 31 March 2016 set out at paragraph 3.5; and**
- (5) that Quality Assurance and Improvement Programme outputs confirm no material non-conformance with the Public Sector Internal Audit Standards.**