FALKIRK COUNCIL

Subject:	**INTERNAL AUDIT PROGRESS REPORT**
Meeting:	**AUDIT COMMITTEE**
Date:	**31 October 2011**
Author:	**INTERNAL AUDIT MANAGER**

1. INTRODUCTION

1.1 The purpose of this paper is to update Members on progress with completing the agreed 2011/12 Internal Audit Plan (the Plan), as presented to the Audit Committee on 21 March 2011. The report also includes information on Continuous Auditing work and the Section's performance against established performance indicators.

2. AUDIT PROGRESS

2.1 Good progress is being made with planned 2011/12 Internal Audit work, with 10 audits complete to final or draft report stage and a further 6 in progress. The following tables summarise the year to date position, with more detail provided at **Appendix 1**.

Status	Number	%
Final Reports Issued	9	38%
Draft Reports Issued	1	4%
Audits In Progress	6	25%
Audits Not Started	8	33%
Total	**24** [1]	**100%**

Adjustments to Plan During 2011/12	
Audits Added During Year	3
Audits Deferred During Year	0

2.2 It is normal for changes to be made to the Internal Audit Plan over the course of the year as new risks emerge and priorities change. To that end, work has been completed, or is underway, on three additional reviews (One Stop Shop Administrative Procedures and Cash Counts, Performance Indicator Validation, and Senior Officer Financial Information). These reviews are being undertaken either at the request of, or in agreement with, senior managers.

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[1] NOTE this does not include Continuous Auditing work – reported separately at Section 3.

2.3 At present, it is my intention to complete this additional work within existing resource (utilising an element of the ad hoc / contingency allowance included in our 2011/12 Plan). Members should note, however, that further requests on Internal Audit resource may require adjustments to be made to the Plan for the remainder of the year, with the possibility of deferral of work into 2012/13. For example, separate audit / review work on contract management and procurement is likely to require input from Internal Audit, and the impact of any call on Internal Audit resource will be reported to Audit Committee in due course.

2.4 As normal, for each of the reviews completed to draft or final report stage, Internal Audit has provided an assurance in respect of arrangements for risk management, governance, and control (see **Appendix 2** for definitions and **Appendix 3** for key findings arising from each review completed to final report stage).

2.5 In overall terms, it has been pleasing to note that the level of control being applied by Officers remains reasonable and proportionate, and that the priority afforded to risk, governance, and control matters remains appropriate, particularly as the Council moves through a period of change.

2.6 We were, however, able to provide only limited assurance in relation to arrangements for Corporate Data Security and Transfer. In particular, there was a need to ensure that all flows of information and data in to and out of the Council, as well as between Council Services, are known, documented, and subject to the appropriate level of security. The Corporate Risk Register recognises 'Information Risk' as a key risk category and, in order to ensure that information and data is subject to the proper level of risk assessment and security, IT Strategy Group has agreed to take a central role in monitoring Services' progress with creating and maintaining comprehensive Data Handling Registers.

2.7 Related to that, we raised a concern in our Payment Card Industry Data Security Standard report on the extent to which credit and debit card details are included on receipts printed by point of sale terminals. We have been advised that the implementation of the corporate payment system, which is to be undertaken on a phased basis over the coming months, will address this risk (and area of non-compliance with the Standard).

2.8 In addition, I am pleased that recommendations made previously by Internal Audit relating to the development of a System Security Statement (SSS) and Access Control Policy (ACP) for all key corporate systems have been accepted, with these now in place for a number of systems. The SSS/ACP provide a framework for documenting and managing system (and, therefore, information and data) security and should, in our view, form a necessary and routine element the Council's system security framework.

3. CONTINUOUS AUDITING

3.1 Continuous Auditing arrangements commenced in November 2010 and, initially, the focus of this work was on the accuracy and validity of creditors payments. Although the review of creditors payments remains ongoing, work has also been undertaken on the following areas:

- overtime (various Services);
- travel expenses (various Services);
- car park income;
- car leases; and
- roads inspections.

3.2 The work on car park income and car leases provided assurance that controls were operating effectively. We did, however, note some scope for ensuring that roads inspections and required repairs are undertaken in line with agreed inspection and repair schedules / timescales.

3.3 Overtime and Travel arrangements have been subject to significant recent Internal Audit coverage (main audits undertaken in 2009/10 and 2010/11 respectively, as well as Continuous Audit work). In our view, the application of controls in both areas appears to be improving, although there remains a need to ensure that the checking and authorisation of claims is carried out robustly and consistently across all Council Services.

3.4 Finally, since April 2011 our work on creditors payments has identified 27 duplicate payments totalling c£27k. Recovery action has been taken and, in every case, monies have either been repaid or credit notes issued.

4. INTERNAL AUDIT PERFORMANCE AND COLLABORATION

4.1 Internal Audit continues to monitor its performance against a set of 5 Key Performance Indicators. The table below sets out performance to date.

Key Performance Indicator	2011/12 Performance to October 2011	2010/11 Performance
Complete **85%** of main audit programme	40%	100%
Have **90%** of recommendations accepted	100%	100%
Spend **75%** of time on direct audit work	79%	78%
Issue **75%** of draft reports within 3 weeks of completion of fieldwork	100%	88%
Complete (to issue of final report) **75%** of main audits within budget	89%	88%

4.2 Performance is largely consistent with 2010/11, with audit reports drafted and issued promptly and reviews, in general, completed within budget. I am content that Internal Audit is on target to meet or exceed all five performance measures.

4.3 With regard to joint working and collaboration, it is likely that the peer review of Falkirk Council's Internal Audit section by West Lothian Council's Internal Audit Manager will be undertaken during November / December 2011. The results of this peer review, which will independently measure our compliance with relevant CIPFA Internal Audit guidance, will be reported to Members at the March Meeting of the Audit Committee.

4.4 Continued membership of the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) allows wider discussion on national issues, and I have attached, for information, a copy of the 2010/11 SLACIAG Annual Report at **Appendix 4**. This provides a summary of the Group's activity over the course of the year, and hopefully demonstrates the benefits of continued involvement with the Group.

4.5 Finally, the Section's approach to auditing the risks relating to the potential and actual impact of Serious Organised Crime on public authorities has generated interest across various public sector Internal Audit groups. In particular, representatives of Falkirk Council Internal Audit have recently delivered presentations to the CIPFA Scottish Audit Group and to the CIPFA Procurement and Contract Audit Conference, with a further presentation to be made to the London Audit Group in November.

5. RECOMMENDATIONS

5.1 Members are invited to note that:

5.1.1 progress being made in completing planned work is as reported at paragraph 2.1;

5.1.2 work in relation to Continuous Auditing is as set out at Section 3;

5.1.3 performance against KPIs is as reported at paragraph 5.1.

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Internal Audit Manager

Date: 21 October 2011

2011/12 INTERNAL AUDIT PLAN – PROGRESS AT OCTOBER 2011

No.	Service/Status	Audit	Level of Assurance
	Final Reports Issued		
1.	Development	Food and Safety Regulation Unit	Comprehensive
2.	All Services	Payment Card Industry Data Security Standards	Limited
3.	Chief Executive Office - Finance	Pension Fund – Governance Compliance Statement	Substantial
4.	Chief Executive Office - Finance	Integra System Management and Security	Substantial
5.	All Services	Statutory Performance Indicators	Substantial
6.	All Services	Corporate Data Security and Transfer	Limited
7.	Corporate and Neighbourhood	IT Contract Management	Substantial
8.	Education	Carrongrange School (Administrative Procedures and Cash Count)	Substantial
9.	Chief Executive Office - Finance	One Stop Shop Visits (Administrative Procedures and Cash Count) [2]	N/A
	Draft Reports Issued		
10.	Social Work	Non-Residential Social Care Services Charging Policy – Post Implementation Review	N/A
	Audits In Progress		
11.	Education / Development	Commissioning and Monitoring of Major School Improvement Projects	TBC
12.	Corporate and Neighbourhood	Procon System Security and Management	TBC
13.	All Services	National Fraud Initiative	TBC
14.	CSFRS	Property Maintenance and Business Continuity Management	TBC
15.	All Services	Performance Indicator Validation [2]	TBC
16.	All Services	Senior Officer Financial Information [2]	TBC
	Continuous Auditing		
17.	All Services	Complete: Overtime, Duplicate Payments, Car Park Income, Car Leases, Roads Inspections	N/A
18.	All Services	On-going: Duplicate Payments, Short Term Vehicle Hire, Travel Expenses	N/A

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[2] Additional Audits – undertaken at the request of, or in agreement with, senior managers.

No.	Service/Status	Audit	Level of Assurance
	Audits Not Started		
19.	Development	Corporate Risk Management Arrangements	TBC
20.	Development	Roads Maintenance	TBC
21.	Chief Executive Office - Finance	Redundancy and Severance Arrangements	TBC
22.	Corporate and Neighbourhood	IHMS System Security and Management	TBC
23.	Development	Tax Incremental Finance Scheme	TBC
24.	West Lothian Council	Peer Review of Internal Audit Section	TBC
25.	West Lothian Council	Reciprocal Audit Review	TBC
26.	Falkirk Community Trust	Set Up Arrangements, Service Level Agreements, and Cash Counts	TBC

DEFINITION OF INTERNAL AUDIT ASSURANCE CATEGORIES

Level of Assurance	Definition
Comprehensive assurance	Sound systems for risk, control, and governance are in place and should be effective in mitigating risks to the achievement of business and control objectives. Some improvements to existing controls in a few, relatively minor, areas may be required.
Substantial assurance	The systems for risk, control, and governance are largely satisfactory, but there is some scope for improvement as the present arrangements could undermine the achievement of business and/or control objectives and/or leave them vulnerable to some risk of error/abuse.
Limited assurance	The systems for risk, control, and governance have some satisfactory aspects, but contain a number of significant weaknesses that are likely to undermine the achievement of business and/or control objectives and leave them vulnerable to an unacceptable risk of error/abuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and/or are operated ineffectively such that business and/or control objectives are not being achieved and the risk of serious error/abuse is unacceptable. Significant improvements are required.

FINAL REPORTS ISSUED - SUMMARY OF KEY FINDINGS 2011/12

No	Audit Area and Service	Assurance and Key Findings
1.	Food Hygiene and Safety Inspection Arrangements Development Services	**Comprehensive Assurance** Covered roles, responsibilities, policies, guidance, and training, systems for planning and undertaking inspections, enforcement arrangements, and the adequacy of management information. Sound systems of control were in place, with staff clear about their roles and responsibilities. A robust inspection programme had been established, with regular audits undertaken by the Food Standards Agency. Some scope for improving food sampling arrangements.
2.	Payment Card Industry Data Security Standards All Services	**Limited Assurance** Internal Audit visited a sample of sites where card payments are received and processed to determine local compliance with the PCI DSS. We found in all areas visited that there was scope for improving arrangements, particularly in relation to the receipts produced by point of sale terminals. The implementation of the Corporate Payments Strategy will ensure that no cardholder data is held by the Council (and, therefore, compliance with the PCI DSS).
3.	Pension Fund – Governance Compliance Statement Chief Executive Office - Finance	**Substantial Assurance** Internal Audit reviewed and validated the information set out in the Compliance Statement to confirm whether the reported status was accurate and appropriate. We concluded that the Statement had been prepared in line with the relevant Scottish Public Pensions Agency guidance. We did, however, make recommendations relating to the content and structure of the Governance Framework Document, in particular relating to the documentation of pension fund risks and the inclusion of details relating to the roles and responsibilities of Pension Fund stakeholders.

No	Audit Area and Service	Assurance and Key Findings
4.	Integra System Management and Security Chief Executive Office - Finance	**Substantial Assurance** Covered security roles and responsibilities, systems documentation, physical and environmental controls, access management at operating system, database, and application levels, and arrangements for ensuring the continuity of service provision. In general, we found controls to be sound, with clarity around roles and responsibilities and close working between the relevant Officers in Accountancy and ICT. We did, however identify areas for improvement, particularly around the need for a System Security Statement and Access Control Policy. There was also scope for improving elements of operational system security, and for enhancing business continuity planning arrangements.
5.	Statutory Performance Indicators All Services	**Substantial Assurance** Reported on Internal Audit's role in collecting and validating SPI returns prepared by Services. For each of the SPIs falling within Internal Audit's remit, we found that the information gathered for publication was accurate and complete.
6.	Corporate Data Security and Transfer All Services	**Limited Assurance** Covered roles and responsibilities, compliance with the Council's Information Security Policy, arrangements for documenting the type and volume of data held, and for the identification and documentation of internal and external data flows and transfers. We found there to be scope for improving information management arrangements. The exercise to create Data Handling Registers has yet to be completed, and governance and accountability arrangements relating to responsibilities for overseeing corporate information security management require to be clarified. In addition, further consideration requires to be given to the need for information sharing protocols for each separate data sharing instance (building on the existing Forth Valley ISP).

No	Audit Area and Service	Assurance and Key Findings
7.	IT Contract Management Corporate and Neighbourhood Services	**Substantial Assurance** Covered roles and responsibilities, documented contract management arrangements, financial control and risk management, and contingency arrangements. We found that, in general, sound systems of control were in place, with the need to properly and actively manage IT contracts well understood. There was, however, scope for improving consistency in the management of corporate systems, for example by ensuring that a System Security Statement, Access Control Policy, and Contract Monitoring Form is in place for each. There was also some scope for further improving license monitoring and business continuity planning arrangements.
8.	Administrative Procedures and Cash Count – Carrongrange School Education Services	**Substantial Assurance** Internal Audit reviewed cash and general administration arrangements at Carrongrange School. We made a number of recommendations relating to local arrangements but, in general, found controls to be reasonable and proportionate.
9.	Administrative Procedures and Cash Count – One Stop Shops Chief Executive Office - Finance	Internal Audit reviewed cash and general administration arrangements at Bo'ness, Bonnybridge, Callendar Square, Camelon, Denny, Grangemouth and Stenhousemuir One Stop Shops, and the Dawson Centre Cash Office. While arrangements were generally sound, there was scope for improving arrangements across all One Stop Shops, particularly in relation to security and record keeping.

No	Audit Area and Service	Assurance and Key Findings
10.	Continuous Auditing All Services	**N/A – Ongoing Reporting and Assurance** Work has focussed on: • duplicate creditors payments; • overtime; • travel expenses; • car leases; • car park income; • roads inspections. Findings arising from continuous audit work have allowed us to conclude that: • the Council's Car Contract Hire Scheme is being properly controlled and applied; • security and administrative arrangements around the collection of car park income are robust. We identified a number of duplicate creditors payments, with subsequent recovery action taken and monies repaid / credit notes issued in every case. There remains a need to ensure the more rigorous application of controls in relation to the checking and authorisation of overtime and travel claims, with some evidence of erroneous payments. In addition, our work on roads inspections confirmed that there is scope for improving the extent to which inspections are undertaken in line with the agreed schedule.

SLACIAG

SCOTTISH LOCAL AUTHORITIES
Chief Internal Auditors' Group

ANNUAL REPORT FROM THE CHAIRMAN – 2010/2011

The production of an annual report on the work of SLACIAG was identified as an improvement action which would allow the Group to communicate more effectively on its workings. This second annual report has been prepared to inform relevant stakeholders and other interested parties of the work carried out by SLACIAG during the year to 30 June 2011.

Purpose
The purpose of SLACIAG is to develop and improve the practice of Internal Audit in Scottish Local Authorities, Police, Fire and Public Transport bodies by providing a forum for Chief Internal Auditors to meet and discuss issues of common concern. The Group seeks to further this objective by a range of activities including inviting external speakers to attend meetings of the Group, commissioning work to develop audit approaches and methodologies on new and emerging issues, facilitating the sharing of good practice, working in partnership with other professions / governing bodies, and promoting SLACIAG more generally as the representative body for Internal Audit in Scottish public authorities.

Membership
Membership of SLACIAG comprises the Chief Internal Auditor from each Scottish Council, together with Chief Internal Auditors from Strathclyde Police and Strathclyde Partnership for Transport. A management committee is elected every two years comprising four office bearers and a number of ordinary committee members. The committee membership during the year comprised Kenneth Ribbons, West Lothian Council (Chairman), Janine Wilson, Angus Council (Vice Chairman), Jill Stacey, Scottish Borders Council (Secretary) and Hugh McLaughlin, South Ayrshire Council (Treasurer) and five appointed others.

Meetings
SLACIAG held three formal meetings during the year to 30 June 2011 at various venues hosted by its members (a fourth was scheduled but due to adverse weather condition had to be cancelled). Meetings are generally well-attended (see below) but attendance does fluctuate and the Committee will continue to actively seek members' views to ensure that the frequency, structure and content of future meetings meet members' needs. Members of SLACIAG are reminded that they may nominate a substitute attendee for any meeting of the Group who may act in decisions at that meeting as if they were a full member and I would encourage members to do so where this is practical.

The attendance at the SLACIAG meetings throughout the year to 30 June 2011 was as follows:

Meeting	June 2010	September 2010	December 2010	March 2011
Venue	Falkirk	Irvine	Glasgow	Dundee
Attendees	20	22	cancelled	24

One of the meetings (June 2010) also served the purpose of the Annual General Meeting to approve the accounts and appoint the following year's auditor.

A key part of every meeting is the opportunity provided by the attendance of a range of external speakers to present on subjects of interest and relevance to Chief Internal Auditors. The table overleaf summarises the presentations that have been made at meetings for the purpose of discussing issues of common interest and sharing good practice:

Presenter	Date	Topic
Chief Supt Alan Moffat and Detective Chief Inspector Ronnie Megaughin, Scottish Crime and Drug Enforcement Agency	June 2010	The role of SCDEA, an overview of SCDEA interventions strategy and the initiatives underway, the risks presented by serious organised crime to functions in Local Authorities, and the experience of SCDEA collaborative work with Internal Audit at Falkirk Council.
Campbell McLundie of Scott-Moncrieff and Jonathan Fallis of Zero Waste Scotland	June 2010	The environmental impacts affecting Local Authorities, the recent increase in policy and regulation around energy efficiency, case study examples, and the role of Internal Audit.
Billy McGilvray, Scotland Excel	June 2010	The role of Scotland Excel and its development, some of the collaborative procurement that is underway, Procurement Reform including the learning and development programme, and the Procurement Capability Assessment process.
Alan Geddes, Depute Chief Executive and Director of Finance at The Highland Council	September 2010	A Director of Finance perspective on how Internal Audit should respond within the context of challenging financial circumstances facing Councils to best support a Director of Finance in their statutory Section 95 Finance Officer role at this challenging time.
Jackie Cain, Policy Director at the Institute of Internal Auditors and a member of the CIPFA Steering Group on the Consultation on the role of the Head of Internal Audit	September 2010	In regard to the CIPFA consultation document on the 'Role of the Head of Internal Audit (HIA) in Public Service Organisations' an outline of the dimensions of the role of the (HIA) and the 5 principles of championing best practice, independent opinion, senior manager, fit for purpose Internal Audit service, and professional.
Dave Reynolds, Managing Director of Reynolds Audit and Risk Consulting and Deputy Director Institute of Internal Auditors	September 2010	The context of changing operating environment in which Internal Audit is delivering its service and the importance of ongoing communication with management and staff on Internal Audit's role and demonstrating added value through resource deployment in areas of key risk and of strategic importance.
Kenneth MacDonald, Assistant Commissioner (Scotland and Northern Ireland) at Information Commissioner's Office	March 2011	Overview of the Data Protection Act and Freedom of Information rights of access to information subject to privacy and exemptions.
Peter English, Information Security Manager at East Dunbartonshire Council	March 2011	Outline of key risks relating to information security, causation and risk control model, and the role of Internal Audit providing assurance on key security controls.
Pat Kenny, Deloitte	March 2011	Outline of the principles of the Internal Audit delivery model Deloittes have been involved with in London (known as the 'Croyden Model').

Collaboration

The following table summarises the areas in which the Group are working in partnership with other professions / governing bodies and promoting SLACIAG as the representative body for Internal Audit in Scottish public authorities:

Organisation	Topic
Chartered Institute of Internal Auditors (CIIA)	The Group have started to develop relations with CIIA through the collaboration on the design and delivery of bespoke training modules for SLACIAG on Leadership, Performance and Quality in an Internal Audit context. The Group continues to build on this relationship.
CIPFA	CIPFA Procurement and Contract Audit Forum, which is seeking to improve the auditing of this increasingly complex and challenging topic.
	Responding to consultations on relevant publications, eg the Role of the Head of Internal Audit in Public Service Organisations.

Training and Development

SLACIAG is committed to the improvement of Internal Audit practice through the development of the skills and competencies of its members and their potential successors. The Group commissioned business consultant Phil Atkinson from 'Atkinson Consulting' and Internal Audit executive Dave Reynolds from 'Reynolds Audit and Risk Consulting' (also Deputy Director Institute of Internal Auditors) to deliver high quality and workshop based Leadership, Performance, and Quality training. The training was delivered to 35 delegates from 24 Authorities in three sessions during winter 2010 in Edinburgh and Glasgow at good value rates to the Group. The purpose of the training was to assess and establish how the Head of Internal Audit can: demonstrate influential *leadership* to the team and be an ambassador of assurance covering risk, control and governance in the organisation including Audit Committee, Council and operations management; monitor the *performance* of the function and the team; and exercise control over the *quality* of team performance and outputs. Feedback from those attending was extremely positive.

Sub-Groups and Working Groups

SLACIAG has a well established Computer Audit Sub-group which operates as a specialist group with membership of computer auditors or their equivalent across the SLACIAG Authorities. This sub-group has developed computer audit programmes common to SLACIAG and information security issues have also figured prominently in its work, which is regularly reported to SLACIAG.

SLACIAG has also established a short-life working group (see table below) during the year to develop ideas and produce materials for the benefit of the wider membership. Participation in working groups is voluntary but there is an expectation that all members will contribute in turn to this.

Participants	Topic
Lead Officer Joan Allan (South Lanarkshire Council)	Development of methodology for Internal Audit on Single Outcome Agreements - output from the sub-group included an agreed set of SOA audit control objectives (governance and accountability; planning; collection, validation and monitoring; and improvement), and an SOA audit test programme covering all areas. Completed June 2010 and toolkit published on the SLACIAG website.

Conference 2011
The SLACIAG bi-annual Conference was held on 09 and 10 June 2011 with the theme broadly based on HIAs and SLACIAG progressing leadership, performance, and quality in Internal Audit. The conference included a planned programme of presentations and workshop sessions utilising some of the project output material arising from the Leadership, Performance, and Quality training commissioned by SLACIAG and delivered by CIIA.

Topic	Objective
Vision and Values Janine Wilson, Angus Council	To endorse and set direction for the way forward for SLACIAG in the leadership imperative to incorporate vision, values, and attitude, and delivery and objectives through strategic objectives.
Stakeholders Jill Stacey, Scottish Borders Council	To identify who are stakeholders of SLACIAG through analysis, what role for SLACIAG in consultation and engagement with those stakeholders, and how should SLACIAG implement this.
7 S's Kenneth Ribbons, West Lothian Council	To capture outputs that will feed into an action plan using toolkit on 7 S's (Hard S's: strategy, structure, systems; Soft S's: style, skills, staff, shared values).
**Other Presentations
Midlothian Council Cliff Nicholson Award 2010 Highly Commended 'Improving Assurance'**: Gerald Tait, Risk and Audit Manager, Midlothian Council, outlined the watershed moment in 2008 identifying the need for smarter working and efficiency in Midlothian Council Internal Audit, their journey and results, and the key ingredients to improving assurance.
**Assurance Mapping and Lean Auditing**: James Paterson, Director of Risk and Assurance Insights Ltd, outlined the assurance mapping exercise involving mapping assurance coverage against key risks in an organisation and lean auditing entailing more relevant and proactive fieldwork and testing to ensure audit findings are focussed on more significant business issues.
**Data Protection Case Studies**: Maureen Falconer, Information Commissioner's Office, invited the Group to evaluate four case studies and to put into practice the Data Protection principles.
**Internal Audit Performance Measures**: Andi Priestman, Inverclyde Council, presented a proposal to utilise the balanced scoreboard approach (stakeholder; customer; internal processes; innovation, learning and growth; vision and strategy) to develop Internal Audit performance measures. The approach was agreed by the Group and a sub-group established.

Summary
This report summarises the work carried out by SLACIAG during the year to 30 June 2011. I hope that it has provided a useful overview of the work of the Group and that those who attend meetings and actively participate continue to enjoy real benefit from the work of the Group.

Finally, I would like to acknowledge that the success of SLACIAG as an effective Internal Audit forum is dependent on the efforts and contributions of its Committee and wider group members. While the current difficult financial climate may persist for some years, I believe that the commitment of its members will ensure that SLACIAG meets those challenges, and that the group will continue to develop over the coming year.

Kenneth Ribbons (Internal Audit Manager, West Lothian Council)
Chairman of SLACIAG
30 June 2011