

INTERNAL AUDIT ANNUAL REPORT 2011 - 2012

1. SUMMARY

Internal Audit has the responsibility to provide to the Audit Committee an Annual Report that comments on the duties and audits undertaken by the section throughout the financial year. The annual internal audit report and the allocation of expended audit days for 2011 – 2012, are attached in Appendix 1 and 2.

2. RECOMMENDATION

2.1 That the Internal Annual Audit Report for 2011 - 2012 is approved.

3. DETAILS

3.1 The objective of the report attached in Appendix 1 and 2, is to advise members of internal audit standards, current practices and comment on the performance of Internal Audit throughout the financial year 2011 - 2012.

3.2 Further comment on Internal Audit performance is given within the report for:-

- Financial & Control Audits;
- Business Systems;
- Corporate Performance Audits;
- Corporate/Service Plan;
- Special Investigations/Contingency; and.
- Other Areas.

3.3 The attached report also provides for the Audit Committee, Internal Audit data regarding performance on its service delivery for 2011 – 2012 as reported in Pyramid.

3.4 The Assessment of Audit days expended for the 2011 – 2012 Annual Audit Plan is provided in Appendix 2.

4. CONCLUSION

Internal Audit will continue to compile an Annual Report on audit responsibilities, activities and deliveries.

5. IMPLICATIONS

5.1 Policy: None

5.2 Financial: None

5.3 Personnel: None

5.4 Legal: None

5.5 Equal Opportunities: None

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216) 30 May 2012.