

**INTERNAL AUDIT ANNUAL REPORT 2012 - 2013**

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**1. SUMMARY**

Internal Audit has the responsibility to provide to the Audit Committee with 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 2012 – 2013, are attached in Appendix 1 and 2.

**2. RECOMMENDATION**

2.1 That the Internal Annual Audit Report for 2012 - 2013 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 2012 - 2013.

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 2012 – 2013 as reported in Pyramid.

3.4 The Assessment of Audit days expended for the 2012 – 2013 Annual Audit Plan is provided in Appendix 2.

**4. CONCLUSION**

The Annual Audit Plan for 2012/13 has been completed. Quarterly progress reports were provided to the Audit Committee detailing plan amendments. Internal Audit will continue to compile an Annual Report on its audit plan, responsibilities, activities and delivery.

**5. IMPLICATIONS**

- 5.1 Policy: None
- 5.2 Financial: None

5.3	Legal:	None
5.4	HR:	None
5.5	Equalities:	None
5.6	Risk:	None
5.7	Customer Service:	None

For further information please contact Ian Nisbet, Chief Internal Auditor (01546 604216) 11 June 2013.