

**APPENDIX 1**  
**Internal Audit Reports**  
**Audit Committee – March 2014**

List of Internal Audit Reports for Audit Committee

<b>Internal Audit Reports 2013 – 2014</b>				
	<b>REPORT TITLE</b>	<b>DRAFT ISSUE DATE</b>	<b>FINAL MANAGEMENT RESPONSE</b>	<b>FINAL ISSUE DATE</b>
1.	LEADER Funding – Annual Certification	7 October 2013	11 November 2013	12 November 2013
2.	Catering	30 May 2013	18 July 2013	13 January 2014 (Note 1)
3.	FLAG – Annual Certification	15 December 2013	17 January 2014	20 December 2013 (Note 2)

**It should be noted that the Draft Issue date recorded above is when the first draft was sent out for review/comment by management. This date is recorded as the date that audit work ended. Subsequent draft reports can be issued thereafter as discussions with management over the audit findings and recommendations commence. Only when agreement is reached is the Final Management Response date recorded.**

Note 1      Final issue of the Catering report was delayed due to the absence of the Chief Internal Auditor resulting in additional review processes being required.

Note 2      FLAG – Annual Certification report was issued to Scottish Government prior to deadline of 31 December 2013, some comments were received by management after this date.