

**ANNUAL REPORT BY AUDIT COMMITTEE 2013 - 2014**

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**1. SUMMARY**

- 1.1 In compliance with the CIPFA Code of Practice for Internal Audit in Local Government (the Code) a draft annual Audit Committee report has been prepared. The report from the Chair and Vice Chair summarises the work of the Audit Committee during the year and outlines its view of the Council's internal control framework, risk and governance arrangements. The draft annual report is attached in Appendix 1.

**2. RECOMMENDATIONS**

- 2.1 The contents of this report and appendix are approved on an interim basis and reviewed once the external auditors report on financial statements (ISA 260 report) is received. The updated report can then be considered for full approval once submitted to council.

**3. DETAILS**

- 3.1 The Audit Committee in 2013/14 continued to focus its efforts on effectively discharging its functions and responsibilities in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) guidance of 2004 entitled "Audit Committee principles in local authorities in Scotland: a guidance note". Members of the Audit Committee received initial training from CIPFA centred on their roles and responsibilities; this was supported by literature which expanded on CIPFA guidance note principles.
- 3.2 In 2013/14, the Audit Committee role sought assurance that the Council's internal control framework, risk and governance arrangements were being controlled and effective. It did this through receipt and review of reports and requesting where considered useful, clarification from officers.
- 3.3 The Audit Committee has as over the years developed its role and will look to continue to develop its effectiveness in 2014/15.
- 3.4 The Draft Annual Audit Committee Report is attached in Appendix 1 with a draft copy of the committee's Terms of Reference for approval.

**4. CONCLUSIONS**

The Audit Committee has successfully discharged its roll during 2013/14 as reported in the appendix.

## 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

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