

**Report To:** Corporate Governance Committee

**Date of Meeting:** 22 May 2013

**Report Author:** Head of internal Audit Services

**Title:** Internal Audit Annual Report 2012-13

---

## **What is the report about?**

This covering report presents the Head of Internal Audit's Annual Report for 2012-13, which:

- provides our opinion on the overall adequacy and effectiveness of the Council's internal control environment;
- discloses any qualifications to our opinion, together with the reasons for the qualification;
- presents a summary of the work that we have undertaken to formulate our opinion, including reliance placed on work by other assurance bodies;
- draws attention to any issues that we deem particularly relevant to the preparation of the Annual Governance Statement; and
- comments on compliance with relevant internal audit standards

## **What is the reason for making this report?**

During 2012-13 we have been working to The 'Code of Practice for Internal Audit in Local Government in the United Kingdom' (2006), issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA) Internal Audit Standards. Both sets of standards require an annual internal audit report to the 'audit committee'.

For information, from 1 April 2013, the Public Sector Internal Audit Standards replace the above standards, but the requirements for an annual internal audit report remain.

## **What are the Recommendations?**

The Corporate Governance Committee discusses and approves the Internal Audit Annual Report 2012-13, including the overall Audit Opinion included within it.