



## West Lothian Council

### AUDIT COMMITTEE

### INTERNAL AUDIT ANNUAL REPORT 2008/2009

### REPORT BY INTERNAL AUDIT MANAGER

#### **A. PURPOSE OF REPORT**

To inform the Audit Committee of the work undertaken by the Internal Audit Unit during 2008/09, and to report on our performance.

#### **B. RECOMMENDATION**

That the Committee approves the attached annual report for 2008/09.

#### **C. SUMMARY OF IMPLICATIONS**

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|---|--|
| <b>I Council Values</b>   | Being honest, open and accountable.<br>Making best use of resources. |
| <b>II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)</b> | None.  |
| <b>III Resources - (Financial, Staffing and Property)</b>   | None.  |
| <b>IV Consultations</b>   | Head of Finance  |

#### **D. TERMS OF REPORT**

The attached annual report summarises the audit work undertaken during 2008/09, reports on our performance, and sets out the main issues arising.

#### **E. CONCLUSION**

Based upon my internal audit work during 2008/09, I am of the opinion that the systems of internal control in place within the council are generally sound. Improvements are required in certain areas, as noted in the conclusion to my report.

#### **F. BACKGROUND REFERENCES**

Report to Audit Committee 18 March 2008: Annual Audit Plan 2008/09.

Appendices/Attachments: Internal Audit Annual Report 2008/09

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**1 June 2009**