



AUDIT COMMITTEE

REVIEW OF INTERNAL AUDIT BY AUDIT SCOTLAND

REPORT BY INTERNAL AUDIT MANAGER

A. PURPOSE OF REPORT

To inform the Audit Committee of the outcome of Audit Scotland's recent review of Internal Audit.

B. RECOMMENDATION

That the Committee notes this report.

C. SUMMARY OF IMPLICATIONS

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

D. TERMS OF REPORT

Audit Scotland's "Code of Audit Practice" requires them to undertake an annual assessment of the adequacy, strengths and weaknesses of the council's internal audit function.

Audit Scotland's review included consideration of our organisational status, the technical competency of staff, the nature of the assignments undertaken, and the quality of our audit work. They identified that we operate in accordance with the CIPFA "Code of Practice for Internal Audit in Local Government", and they found that the internal audit function is well managed and operates to the highest standards. Staff are experienced and competent and produce good quality files and reports.

Audit Scotland have concluded that, subject to the satisfactory review of audit files and reports, they are able to place reliance on our work as part of their audit of the council's 2008/09 accounts.

E. CONCLUSION

Audit Scotland's review provides independent assurance as to the effectiveness of the council's internal audit function.

F. BACKGROUND REFERENCES

None.

Apendices / attachments: Audit Scotland: Review of Internal Audit.

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