

6. REVIEW OF INTERNAL AUDIT BY AUDIT SCOTLAND

The Audit Committee considered a report (copies of which had been circulated) by the Internal Audit Manager informing the members of the outcome of Audit Scotland's recent review of Internal Audit.

The report advised that Audit Scotland's "Code of Audit Practice" required 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 the council's organisational status, the technical competency of staff, the nature of the assignments undertaken and the quality of audit work.

Audit Scotland concluded that, subject to satisfactory review of audit files and reports, they were able to place reliance on the council's work as part of their audit of the council's 2008/2009 accounts.

Decision

To note the contents of the report.