

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Internal Audit Annual Report 2013/2014

1.0 SUMMARY

- 1.1 This report gives details of the activities of Internal Audit during 2013/2014 and provides an opinion on the adequacy and effectiveness of the Council's internal control environment.

2.0 RECOMMENDATIONS

- 2.1 That the Committee notes the contents of the annual internal audit report and the annual assurance statement.
- 2.2 That the Committee acknowledges the assurance from management that there have been no inappropriate limitations on the scope or resources of internal audit during 2013/14.
- 2.3 Note the results of the self-assessment as required by both the Public Sector Internal Audit Standards and the Quality Assurance and Improvement Programme.
- 2.4 Accept the SIAS Audit Charter

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Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

- 3.1 Attached at Appendix 1 to this report are the 2013/14 Annual Assurance Statement and Internal Audit Annual Report.
- 3.2 The Head of Assurance for Internal Audit has provided an opinion on the adequacy and effectiveness of the Council's control environment, broken down between financial and non-financial systems. There are no qualifications to this assurance.
- 3.3 Under Public Sector Internal Audit Standards, it is the role of the Audit Committee to seek assurance that there are no inappropriate limitations on the scope or resources of internal audit. Paragraph 2.4 of the Annual Report gives this assurance from an internal audit viewpoint and this is confirmed as being the case by the Council's Section 151 Officer (the Director of Finance) on behalf of management.

4.0 **IMPLICATIONS**

4.1 **Financial**

- 4.1.1 There are no budget implications associated with this report. The work of internal audit contributes to the Council's corporate governance..

4.2 **Legal Issues** (Monitoring Officer)

- 4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

There are no risks associated with the decisions members are being asked to make.

APPENDICES

Appendix 1	2013/14 Annual Assurance Statement and Internal Audit Annual Report.
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