

Title of Report: Internal Audit Annual Report 2012/13

CROSS CUTTING ISSUES

1. LEGAL

(a) Legal

Internal Audit is a statutory requirement in accordance with the Accounts and Audit Regulations 2011

Internal Audit review a number of operational areas which are subject to legal considerations

(b) Human Rights Act

There are no specific issues

2. VALUE FOR MONEY AND USE OF RESOURCES

(a) Finance and other resources, including ICT

Internal Audit review key financial systems and aspects of ICT

(b) Staffing

It is considered that this level of resources for Internal Audit is a 'de minimis' level and any reduction in resource would place the Council's statutory duty to provide an effective internal audit in doubt.

(c) Value for Money

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations.

(d) Risk Management

Internal auditing helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

3. COMMUNITY

(a) Safer & Stronger Communities

No relevant issues

(b) Section 17, Crime and Disorder Act 1998

No relevant issues

(c) Environment / Sustainability

No relevant issues

(d) Equalities

No relevant issues

(e) Health and Wellbeing

No relevant issues

4. COMMUNICATION AND CONSULTATION

Internal audit work is subject to communication and consultation with clients and stakeholders.