

AGENDA ITEM NO. 5

REPORT NO. 438/13

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 13 AUGUST 2013

CHIEF INTERNAL AUDITOR'S ANNUAL REPORT 2012/13 INCLUDING CORPORATE GOVERNANCE AND INTERNAL CONTROL FOR TAYSIDE JOINT POLICE BOARD

REPORT BY SERVICE MANAGER - GOVERNANCE

ABSTRACT

This report provides the Chief Internal Auditor's Annual Report for 2012/13 in relation to the overall corporate governance arrangements and internal financial control for Tayside Joint Police Board to the 31st March 2013.

1. RECOMMENDATIONS

It is recommended that the Scrutiny and Audit Committee scrutinise the contents of the attached [Chief Internal Auditor's Annual Report for 2012/13](#) and provide any commentary.

2. INTRODUCTION

The CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom (2006) indicated the Chief Internal Auditor (CIA) must provide a written report to those charged with governance timed to support the Annual Governance Statement.

The above code also indicates the annual report should include an opinion on the overall adequacy and effectiveness of the internal control environment; present a summary of the audit work from which the opinion is derived (including reliance placed on others); draw attention to any issues the CIA judges relevant to the Annual Governance Statement and present quality and performance information in relation to the internal audit function.

In support of the overall governance arrangements of Tayside Joint Police Board, the Local Code of Corporate Governance requires that the CIA also provide assurances in relation to compliance, efficiency and effectiveness of the Local Code. In addition the Head of Corporate Improvement and Finance requires a specific opinion on the internal financial controls in support of his Section 95 duties.

The CIA's report is being submitted to this committee given the cessation of the Tayside Joint Police Board and Angus Council's obligations to conclude the 2012/13 Accounts for the Former Board.

3. CHIEF INTERNAL AUDITORS ANNUAL REPORT AND ASSURANCES

The Chief Internal Auditor's Annual Report (attached at Appendix I) provides the information and assurances in relation to the matters discussed in section 2.

The review of the Corporate Governance arrangements for 2012-13 indicates that Tayside Joint Police Board was fully compliant with their Local Code of Corporate Governance. Overall, the Board's Corporate Governance arrangements and the processes and procedures supporting these arrangements are sound.

From the audit work completed in 2012-13 and from formal assurances received from the Force Executive, the Treasurer and third parties, the opinion of the Chief Internal Auditor is that the financial framework within the Board was sound and reasonable assurances have been obtained in terms of the overall operation of the internal financial controls during 2012-13.

An annual governance statement for 2012/13 on compliance with the Local Code of Corporate Governance will be signed by the Convener and a representative of the Force Executive and will be included in the annual accounts.

4. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

5. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising directly from this report.

6. EQUALITIES IMPLICATIONS

The issues contained in the report fall within an approved category that has been confirmed as exempt from an equalities perspective.

7. CONSULTATION

The Chief Executive, Strategic Director - Resources, Head of Corporate Improvement & Finance and Head of Legal & Democratic Services have been consulted in the preparation of this report.

8. CONCLUSION

The Chief Internal Auditor's Annual report and assurances provides a summary of the governance and internal audit work for the year 2012/13 and will be used to inform the completion of the Annual Governance Statement for Tayside Joint Police Board

**JANINE WILSON
SERVICE MANAGER - GOVERNANCE**

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

FIN/IL/DV
July 2013