



Argyll and Bute Council

Internal Audit Report

July 2023

FINAL

Education Maintenance Allowance-Verification Audit

Audit Opinion: High

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1. As part of the

8. The scope of the audit was to assess that the Council is fully compliant with requirements as set out in the Offer of Grant for EMA 2022/23.

9. The risks considered throughout the audit were:

Audit Risk 1

	been appropriately followed.			and conditions of the Offer of Grant. Claims and supporting evidence were reviewed, certified and confirmed to Scottish Government.
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13. Further details of our conclusions against each control objective can be found in Section 3 of this report.

[The year-end statement has been completed in accordance with guidance.](#)

14. The Councils arrangements for the completion of the year end statement are adequate. All relevant parts of the year end statement have been reviewed and certified by the Executive Director/Section 95 Officer including schedules 4 to 7 as required in the Offer of Grant for EMA 2022-23 letter.

15. T

In order to assist management in using our reports a system of grading audit findings has been adopted to allow the significance of findings to be ascertained.

