

ARGYLL AND BUTE COUNCIL

3.2 Internal Audit's purpose, authority and responsibilities are set out in detail in the Internal Audit Charter, which was most recently approved by the Committee in March 2024. Internal Audit reports its outputs regularly throughout the year to the Committee. The Committee also approves the performance of the function.

3.3 The risk based audits contained within the 2023/24 Internal Audit Annual Plan are shown in the table included at Appendix 1 page 12. This shows the overall audit opinion for each audit and the number and significance of agreed actions.

3.4 Internal audit activity is planned to enable an independent annual opinion to be given

3.9 There is a formal requirement for me to prepare an annual opinion on the internal control system. The opinion is presented to members of the Committee and is intended to provide independent and objective assurance as to the adequacy and effectiveness of internal controls within the Council.

3.10 In addition to the work carried out by internal audit, my opinion is also informed by:

- the work of External Audit
- the work of other external inspection agencies who

- 3.15 It has been a particularly busy year for the internal audit team as they have supported the Chief Internal Auditor in the further development of our work practices including working closely with the counter fraud team. The team have worked hard to deliver the internal audit plan, and in a backdrop of the retirement of a qualified experience auditor, interim arrangements have been made to address this vacancy and this will continue until training plans are progressed and staff have developed experience along with professional qualifications in order to improve resilience. It is my opinion that the profile of Internal Audit continues to improve within the Council as does the quality of the work it delivers and is evident in the feedback received from post-audit surveys indicating a satisfaction rate of 93%.
- 3.16 As required by the PSIAS a five-yearly external assessment took place in 2022-23 and the service was found to be fully compliant in all 14 areas of review. Two minor housekeeping issues were identified and these have now been fully implemented. All identified actions for improvement have been tracked through our quality assurance improvement programme with updates reported to Committee as part of a standard agenda item.
- 3.17 On behalf of my team I would like to thank all Council staff who have assisted Internal Audit during the course of our work throughout 2023/24 and to thank senior management and elected Members for the consideration and due regard given to our work. It is important that good relationships exist in order to promote and improve controls within the Council and it is clear that such relationships are in place.

4.0 CONCLUSION

- 4.1 Subject to the matters listed in the Annual Governance Statement reasonable/satisfactory assurance can be taken that the systems of governance and internal control are operating effectively. Internal Audit continues to develop and improve as a service. Our Internal Audit Annual Report 2023/24 on page 10 provides a dashboard of our opinion in each area of Governance, Risk Management and Internal Control.

5.0 IMPLICATIONS

- 5.1 Policy . None
- 5.2 Financial . None
- 5.3 Legal . None
- 5.4 HR . None
- 5.5 Fairer Scotland Duty . None
- 5.5.1 Equalities . protected characteristics . None
- 5.5.2 Socio-economic Duty . None
- 5.5.3 Islands . None
- 5.6 Climate Change . None
- 5.7 Risk . The implementation of recommendations contained in audit reports may help mitigate the risk to the Council.
- 5.8 Customer Service . None
- 5.9 The Rights of the Child (UNCRC) . None

Paul Macaskill
Chief Internal Auditor
13 June 2024

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APPENDICES

1. Internal Audit Annual Report 2023/24, Counter Fraud update and summary of planned work in 2023/24
2. The Certificate of internal Audit Opinion 2023