

<b>SUBJECT:</b>	<b>Internal Audit Report - Comparison of Assurance levels between 2011/12 and 2012/13 audits</b>	
<b>REPORT OF:</b>	<b>Officer Management Team- Prepared by</b>	<b>Director of Resources TIAA Director</b>

**1. Purpose of Report**

The purpose of this report is to note the Internal Audit Comparison of Assurance Levels 2011/12 to 2012/13 Report.

**2. Links to Council Policy Objectives**

Providing an effective Internal Audit service to the Council is part of good corporate governance.

**3. Background**

At the Audit Committee on 19 September 2013 Members requested a further report be submitted to their next Committee which provided additional detail regarding the trends in assurance levels for the various systems audited between the years 2011/12 and 2012/13.

**4. Report**

See attached appendix - Internal Audit Comparison Assurance Levels 2011/12 to 2012/13 Report

**5. Recommendation**

The Audit Committee to note the comparison of assurance levels between years for internal audit work.

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<b>Background Papers:</b>	<b>None</b>

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