

REPORT OF THE INTERNAL AUDITOR

**SUBJECT:
INTERNAL AUDIT REPORT FOR 2014/15**

Introduction

As part of the Authority's Corporate Governance Programme, an audit of all services is carried out on a five year rolling programme by the County Council's Internal Audit Service.

During 2014/15 the audit concentrated on:

- Review of Previous Year Agreed Action Plan
- Main Accounting System
- Payroll & Expenses
- Debtors
- Grant Funding Arrangements
- Information Governance
- Car Parks
- Cilrhedyn Woodland Centre
- Newport Information Centre
- Carew Castle

The audit process uses the standard CiPFA auditing guidelines and other best practices with the aim of identifying potential weaknesses in controls. Each of these potential weaknesses is then assessed jointly with the auditors to consider the likely risk and scale of impact, and the alternative controls and potential improvements within the resources of the Authority. In many cases the small size of the organisation limits the opportunities for improvement.

Recommendation: Members are asked to NOTE this report and comment on the planned actions.

(For further information contact Richard Griffiths – Finance Manager on ext 4815)