

Dumfries & Galloway Council
Communities Directorate – Democratic Services

Statement on the operation of Dumfries & Galloway Council's internal audit service for 2019-20

The internal audit function has been established by the Council to provide an objective, independent review of internal control adequacy and effectiveness in accordance with the Internal Audit Charter approved by Members in February 2019.

The scope of internal audit's remit includes all activities of the Council governed at any point by its Financial Regulations and Codes or similar requirements approved by Members. This includes functions delegated to the Council by the Integration Joint Board appertaining to the delivery of social work services. Internal audit does not exclude from its sample testing and review work any systems, processes and transactions which are undertaken on a commissioned basis from that body.

The internal audit work undertaken in 2019-20 was in accordance the plan approved by the Audit, Risk and Scrutiny Committee in February 2019. This included operational activities which are of joint interest to the IJB in respect of transactions contributing to its accounts. The outcome of this work has been communicated to the IJB's internal auditor and may be referenced as a source of assurance for the IJB (but is not a service provided to the IJB).

There were no significant control issues reported by internal audit in the Council's arrangements in 2019-20. The internal audit team's conclusion from its assessment of the adequacy and effectiveness of the internal control, risk management and governance framework was that the Council may take reasonable assurance from it, and a controls assurance statement has been prepared to this effect. The conclusion includes the services undertaken by the Council on behalf of the IJB on the basis they form part of the daily activities of the Council and are managed in line with its normal arrangements.

Kevin Geraghty
Internal Audit Manager
24 August 2020