

**Internal Audit Opinion – Assurance Template
Report by Gerald Tait, Risk and Audit Manager**

1. Introduction

This report presents the Audit Committee with an updated template for the rating of Internal Audit opinion and providing clarity to the assurance provided to the Audit Committee, Management and External Audit.

2. Background

At the Audit Committee meeting on 30 October 2012, members expressed a wish to have more clarity to the assurance given by Internal Audit within individual internal audit reports. The Committee also wished for greater urgency, and therefore assurance, regarding high priority internal audit recommendations.

Internal Audit has therefore produced the attached assurance template for consideration and approval.

3. Report Implications

3.1 Resource

There are no direct resource implications in this report.

3.2 Risk

- . The assurance template will bring further clarity to internal audit opinion and strengthen the management of high priority audit recommendation, whether made by internal or external audit.

3.3 Policy

Strategy – This report complies with, and supports, the Council's risk management policy..

Consultation – The Risk and Audit Manager has consulted the Chair of the Audit Committee and the section 95 Officer (Head of Finance and Human Resources).

Equalities – there are no equalities issues.

Sustainability – This reports aids the sustainability of the internal control system.

4. Recommendations

The Audit Committee is invited to:-

(1) Adopt the Internal Audit Assurance Template.

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Report Author: Gerald Tait, Risk and Audit Manager

Tel: 0131-271-3284

E-Mail: Gerald.tait@midlothian.gov.uk