

# Moray Council

## Internal Audit Section

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### **Recommendations - Internal Audit Section – Public Sector Internal Audit Standards**

Risk Ratings for Recommendations						
<b>High</b>	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	<b>Medium</b>	Less critically important controls absent, not being operated as designed or could be improved.		<b>Low</b>	Lower level controls absent, not being operated as designed or could be improved.
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
<b>Key Control:</b> Internal Audit governance and operating arrangements comply with the Public Sector Internal Audit Standards.						
<b>5.01</b>	A copy of the Internal Audit Charter should be issued to all officers within the Internal Audit Section. (PSIAS Ref: 1100.8)	Low	Yes	Further to the approval of the Internal Audit Charter at the Audit & Scrutiny Committee on 23 November 2022, a copy will be provided to all officers of the Internal Audit Section.	Audit and Risk Manager	23/11/2022

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
<b>5.02</b>	In accordance with the Public Sector Internal Auditing Standards, Committee Reports from the Internal Audit Service to elected members should be from the Audit and Risk Manager. (PSIAS Ref: 1100.1/2600.1)	High	Yes		Depute Chief Exec. Education, Communities & Organisational Development	Immediate
<b>5.03</b>	The Council's Annual Governance Statement (AGS) is prepared by the Audit and Risk Manager, in addition to providing an annual opinion report on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.	Medium	Yes	The Annual Governance Statement will be prepared in future by the Head of Governance, Strategy & Performance with the support of the Business	Head of Governance, Strategy & Performance	Immediate

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	Preparation of the Annual Governance Statement should be undertaken by an officer out with the Internal Audit Section. (PSIAS Ref: 1100.9/2400.12/2600.1)			Continuity and Risk Management Officer.		
<b>5.04</b>	Consideration should be given to the development of Assurance Mapping to aid the preparation of the Annual Internal Audit Plan. (PSIAS Ref: 2000.2/2000.10)	Low	Yes	This issue has been raised within the Scottish Local Authority Chief Internal Auditors Group with the intention of developing a consistent methodology.	Audit and Risk Manager	Ongoing

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
<b>5.05</b>	Findings from follow-up reviews should be reported to Audit & Scrutiny Committee on a regular basis. (PSIAS Ref: 2500.2)	Medium	Yes	Findings from follow-up reviews will be reported within an Update Report to Audit & Scrutiny Committee on a regular basis.	Audit and Risk Manager	23/11/22