

INTERNAL AUDIT ANNUAL REPORT AND OPINION 2022/23

Audit Committee - 4 July 2023

Report of: Audit Manager

Status: For Consideration

Also considered by: None

Key Decision: No

Portfolio Holder: Cllr. Kevin Maskell

Contact Officer: Jennifer Warrillow, Ext. 7053

Recommendation to Audit Committee:

- (a) Note the contents of the report

Reason for recommendation: In accordance with professional standards (Public Sector Internal Audit Standards) the Chief Audit Executive (Audit Manager) must deliver an overall Opinion to conclude on the effectiveness of the Council's internal control, governance and risk management. The Opinion is used to inform the Annual Governance Statement which in turn supports the Financial Statements.

Introduction and Background

- 1 The report sets out the Internal Audit Annual Opinion on the effectiveness of the Council's internal control, governance and risk management arrangements including a summary of the work taken into consideration when forming the Opinion.
- 2 The Audit Committee is required through its Terms of Reference to consider the Opinion each year, and to maintain oversight of the Internal Audit service and the work undertaken to support the overall Opinion.

Other options Considered and/or rejected

None

Key Implications

Financial

There are no direct financial implications associated with this report.

Legal Implications and Risk Assessment Statement.

Under the Accounts and Audit Regulations, the Council is required to maintain an adequate and effective system of internal audit. Internal Audit is further required to comply with Public Sector Internal Audit Standards. The Annual Opinion is a requirement of those Standards.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Net Zero Implications

The decisions recommended through this paper have a remote or low relevance to the council's ambition to be Net Zero by 2030. There is no perceived impact regarding either an increase or decrease in carbon emissions in the district, or supporting the resilience of the natural environment.

Conclusion

The Opinion is a conclusion on the effectiveness of the Council's internal control, governance and risk management arrangements as required through professional standards. Members are asked to note the overall Opinion.

Appendices

Appendix A - Internal Audit Annual Opinion

Background Papers

[Internal Audit Plan 2022/23](#)

Jennifer Warrillow
Audit Manager