

**REPORT TITLE: INTERNAL AUDIT ANNUAL REPORT FOR 2023/24**

<b>Meeting:</b>	<b>Corporate Governance &amp; Audit Committee</b>
<b>Date:</b>	<b>10 May 2024</b>
<b>Cabinet Member</b> (if applicable)	
<b>Key Decision Eligible for Call In</b>	<b>No No – Information report</b>
<b>Purpose of Report</b> To provide a report of Internal Audit activity during 2023/24, and assurance opinion from the head of Internal Audit & Risk.	
<b>Recommendations</b> <ul style="list-style-type: none"> <li>• That the report and Head of Internal Audit opinion be noted</li> <li>• The Committee determine if any action is required as a result of this report</li> </ul> <b>Reasons for Recommendations</b> <ul style="list-style-type: none"> <li>• This report and opinion are an important part of understanding the level assurance in the organisation and contributes to strong governance</li> </ul>	
<b>Resource Implications:</b> <ul style="list-style-type: none"> <li>• None from this report, other than the extent to which it influences activity in future years.</li> </ul>	
<b>Date signed off by <u>Strategic Director</u> &amp; name.</b>  <b>Is it also signed off by the Service Director for Finance?</b>  <b>Is it also signed off by the Service Director for Legal Governance and Commissioning?</b>	Not applicable

**Electoral wards affected:** all

**Ward councillors consulted:** none

**Public or private:** public

**Has GDPR been considered?** yes

## **1. Executive Summary**

The Council has to have an Internal Audit function, operated in accordance with the Public Sector Internal Audit Standards. The standards require that each year the Head of Internal Audit provides an opinion to the Council about the level of assurance that is provided through system of governance, risk management and internal control. The report concludes that these areas, there is just sufficient evidence to demonstrate that the Council's system are largely effective.

## **2. Information required to take a decision**

2.1 The information required is included in the attached report.

## **3. Implications for the Council**

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. As resources are limited it is important that the deployment of resources is effective.

### **3.1 Working with People**

No directly applicable.

### **3.2 Working with Partners**

No directly applicable.

### **3.3 Place Based Working**

No directly applicable.

### **3.4 Climate Change and Air Quality**

No directly applicable.

### **3.5 Improving outcomes for children**

No directly applicable.

### **3.6 Financial Implications**

Refers in part to improving strategic and operational financial controls.

### **3.7 Legal Implications**

No directly applicable.

### **3.8 Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**

Implementation of internal audit recommendations should improve overall control arrangements and promote good governance.

## **4. Consultation**

There have been discussions with Executive Leadership Team (ELT)

## **5. Engagement**

ELT have seen and are aware of the content of this report

## **6. Options**

Not applicable

- 7. Next steps and timelines**  
Contributes to the Annual Governance Statement preparation.
- 8. Contact officer**  
Martin Dearnley Head of Audit & Risk.
- 9. Background Papers and History of Decisions**  
None.
- 10. Appendices**  
Annual Internal Audit Report 2023/24
- 11. Service Director responsible**  
The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.  
The statutory officers with a responsibility for overseeing the internal audit function are  
Julie Muscroft Director of Legal Governances & Monitoring  
Isabel Brittain / Kevin Mulvaney Director of Finance