

TITLE: Internal Audit Annual Report and Opinion 2023/24

Committee: Audit Committee

Date: 16th July 2024

Author: Chief Internal Auditor

Report number: Z36

Contact officer:

Rachel Ashley-Caunt, Chief Internal Auditor

Rachel.ashley-caunt@eastcambs.gov.uk

1.0 Issue

- 1.1. The report at Appendix 1 provides the Chief Internal Auditor's annual assurance opinion on the Council's governance, risk and control framework for 2023/24 and the basis for this opinion.

2.0 Recommendations

- 2.1. That the Committee notes the Annual Internal Audit Report and Opinion for 2023/24.

3.0 Background/Options

- 3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.
- 3.2. The Public Sector Internal Audit Standards require the Chief Internal Auditor to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control (i.e. the organisation's system of internal control). This is achieved through the delivery of an annual risk-based plan of work, which should provide a reasonable level of assurance.
- 3.3. The Chief Internal Auditor's opinion is that 'Moderate Assurance' can be given over the Council's governance, risk and control framework for 2023/24. This assurance cannot be absolute, but should form a key source of assurance for the Council's Annual Governance Statement.
- 3.4. The report also reflects on the performance of the Internal Audit service in ensuring delivery of the agreed audit plan and working to expected standards.

4.0 Arguments/Conclusions

- 4.1. The attached report (Appendix 1) provides the Committee with the Annual Internal Audit Report and Opinion for 2023/24 and the basis for this opinion.

5.0 Additional Implications Assessment

5.1 In the table below, please put Yes or No in each box:

Financial Implications No	Legal Implications No	Human Resources (HR) Implications No
Equality Impact Assessment (EIA) No	Carbon Impact Assessment (CIA) No	Data Protection Impact Assessment (DPIA) No

6.0 Appendices

Appendix 1: Annual Internal Audit report and opinion 2023/24

7.0 Background documents

None