



REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 25 JUNE 2024

SUBJECT: INTERNAL AUDIT ANNUAL REPORT – 2023/24

BY: AUDIT AND RISK MANAGER

1. REASON FOR REPORT

- 1.1 To provide Committee with a copy of the Internal Audit Annual Report for the year ended 31 March 2024, together with the Audit and Risk Manager's opinion on the adequacy and effectiveness of the Council's system of internal control.
- 1.2 This report is submitted to Committee in terms of Section III (2) and (10) of the Council's Scheme of Administration relating to the consideration of reports from the Council's Internal Auditor and the provision of the annual assurance statement provided by Internal Audit on the Council's control environment.

2. RECOMMENDATION

- 2.1 **That Committee considers the contents of the annual report given as Appendix 1 to this report and seeks clarification on any matters relating thereto.**

3. BACKGROUND

- 3.1 The purpose of this report is to present to the Audit and Scrutiny Committee the Internal Audit Annual Report for the year to 31 March 2024, which includes the Audit and Risk Manager's independent assurance opinion on the adequacy of the Council's overall control environment.
- 3.2 The Public Sector Internal Audit Standards (PSIAS) requires the Chief Audit Executive (CAE), the Council's Audit and Risk Manager, to provide an annual internal audit opinion and report on the adequacy and effectiveness of the Council's governance, risk management and internal controls to support the preparation of the Annual Governance Statement.
- 3.3 To meet the requirements of the PSIAS, the Internal Audit Annual Report 2023/24, at **Appendix 1**, includes the annual Internal Audit opinion and provides details of the internal audit activity and performance during the year.

4. SUMMARY OF IMPLICATIONS

- (a) Corporate Plan and 10 Year Plan (Local Outcome Improvement Plan (LOIP))**
Internal audit work supports good governance and the delivery of efficient services.
- (b) Policy and Legal**
No implications.
- (c) Financial Implications**
No implications directly arising from this report.
- (d) Risk Implications**
The independent review of selected systems and procedures mitigates the risks associated with inadequate or ineffective control procedures.
- (e) Staffing Implications**
No implications.
- (f) Property**
No implications.
- (g) Equalities/ Socio Economic Impacts**
No implications.
- (h) Climate Change and Biodiversity Impacts**
No implications.
- (i) Consultations**
There have been no direct consultations during the preparation of this report.

5. CONCLUSION

- 5.1 The Internal Audit annual report provides a summary overview of the nature and extent of audit work carried out during the year to inform the audit opinion on the internal control environment operating within the Council.**

Author of Report: Dafydd Lewis, Audit and Risk Manager
Background Papers: Internal audit files
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