

Internal Audit Annual Report 2022/23

REPORT OF: DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT
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Wards Affected: All
Key Decision: No
Report to: Audit Committee
28 November 2023

Purpose of Report

1. To present the work of Internal Audit for the 2022/23 year and provide an overall opinion. The Council is pleased to have received the second highest scoring overall.

Recommendations

2. **The Committee is recommended to receive and endorse the report, providing any comments it feels appropriate.**
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Background

3. The purpose of Internal Audit is to provide assurance on the control environment at the Council; the programme is assembled to provide that assurance.
4. Alongside interim updates, Internal Audit provides an annual summary of its findings and an overall Audit Opinion annually. It is a requirement that Internal Audit provides this to the Committee. The Annual Report for 2022/23 is set out at Appendix A.
5. The Council's approach to Audit has changed, inviting Audit scrutiny away from routine audits recurring annually to seeking consideration and supportive input across a wide array of teams and services. As such Audit is seen as an opportunity to seek genuine input in how the Council can continuously improve services.
6. In changing supplier and its approach to Internal Audit since the previous Annual Report, the findings for this report demonstrate fewer recommendations overall and a general finding that 'some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. Specifically, there are also fewer High Priority findings (and fewer Low Priority items) with most falling as moderate. Officers continue to work positively with Internal Audit to make the best use of their input as part of an ongoing approach to service improvement.

Policy Context

7. None

Other Options Considered

8. None.

Financial Implications

9. There may be minimal financial implications regarding implementing internal audit recommendations depending on the nature of the area and recommendations made. However, any such implications are considered by Management as part of the recommendations raised. Some audit recommendations are also designed to improve value for money and financial control.

Risk Management Implications

10. Internal Audit identifies weaknesses in the control environment. Therefore, the implementation of recommendations improves the control environment and risk management.

Equalities and Customer Service Implications

11. None.

Sustainability Implications

12. None.

Other Material Implications

13. None.

Appendices

- Appendix A – Internal Audit Annual Report 2022-23

Background Papers

None.