

## AUDIT COMMITTEE

21 May 2024

### Annual Report of the Head of Internal Audit and Assurance Report of Head of Internal Audit

#### PURPOSE OF REPORT

The purpose of this Head of Internal Audit Opinion (HoIAO) is to contribute to the assurances available to the Accountable Officer and the Council which underpin the Council's own assessment of the effectiveness of the organisation's system of internal control. This Opinion will assist the Council in the completion of its Annual Governance Statement (AGS), along with considerations of organisational performance, regulatory compliance and the wider operating environment.

**This report is public**

#### RECOMMENDATIONS

- (1) That the Audit Committee receive the HOIAO for the year 2024/25.
- (2) Options and Options Analysis (including risk assessment)  
There are no other options available.

#### CONCLUSION OF IMPACT ASSESSMENT

(including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)

Not applicable

#### FINANCIAL IMPLICATIONS

None directly arising from this report

#### SECTION 151 OFFICER'S COMMENTS

In accordance with the Accounts and Audit Regulations, Internal Audit (IA) is required to form an opinion on the adequacy and effectiveness of the council's internal control environment, which includes consideration of any significant risk or governance issues and control failures that have been identified throughout the year. In arriving at an opinion, consideration is given to;

- An assessment of the design and operation of the underpinning strategic governance, risk management arrangements and supporting processes;
- An assessment of the range of individual assurances arising from risk-based internal audit assignments that have been reported throughout the period. This assessment has taken account the relative materiality of systems reviewed and management's progress in respect of addressing control weaknesses identified.
- An assessment of the Council's response to Internal Audit recommendations, and the extent to which they have been implemented.

**LEGAL IMPLICATIONS**

None directly arising from this report

**MONITORING OFFICER'S COMMENTS**

The Monitoring Officer has been consulted and has no further comments

**BACKGROUND PAPERS**

Internal Audit Plan 2023/24

Internal Audit Plan 2024/25

Internal Audit Progress Reports 2024 & 2025

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