



Internal Audit Annual Report and Opinion 2023/24

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Lead Member/Relevant Portfolio Holder	N/A

Corporate Priority:	All
Relevant Ward Member(s):	N/A
Date of consultation with Ward Member(s):	N/A
Exempt Information:	None

1 Summary

- 1.1 The report provides the Committee with the Internal Audit Annual Report and Opinion for 2023/24. This should inform the Council's Annual Governance Statement and provide the Committee with assurance over the governance, risk and control framework.

RECOMMENDATION

That Committee:

- Notes the Internal Audit Annual Report and Opinion for 2023/24.

2 Reason for Recommendations

- 2.1 To provide the Committee with the Internal Audit Annual Report and Opinion for 2023/24, in line with the Public Sector Internal Audit Standards, and to inform the Council's Annual Governance Statement.

3 Background

- 3.1 The Public Sector Internal Audit Standards (the Standards) require the Chief Internal Auditor to provide an annual Internal Audit report and opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework (i.e. the control environment) that can be used by the organisation to inform its Annual Governance Statement. This report provides a copy of the Annual Report which contains the annual opinion and the basis for this, for the Committee's attention.

4 Main Considerations

- 4.1 The overall assurance opinion for 2023/24 is of Moderate Assurance. This has taken consideration of the significance of issues highlighted in internal audit reviews and the actions taken by management following audit recommendations.
- 4.2 Appendix A provides a copy of the Annual Report which includes the detailed Internal Audit opinion on the Council's control framework for 2023/24 and the basis for this opinion.
- 4.3 Delivery against the audit plan has been reported to the Audit and Standards Committee during 2023/24.
- 4.4 The report also provides an overview of implementation of agreed actions arising from audit assignments in 2023/24, investigation activity and the performance of the Internal Audit service.

5 Options Considered

- 5.1 Not applicable.

6 Consultation

- 6.1 Not applicable.

7 Next Steps – Implementation and Communication

- 7.1 The annual assurance opinion and report from Internal Audit should allow the Committee to develop independent assurance about the quality of the Council's internal control framework.

8 Financial Implications

- 8.1 There are no financial or other resource implications arising directly from this report.

Financial Implications reviewed by: Director for Corporate Services

9 Legal and Governance Implications

- 9.1 Internal Audit is a statutory requirement required by the Accounts and Audit Regulations 2015 which state "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance". In turn, that internal audit, including the Annual Report, assists in establishing appropriate organisational measures to ensure compliance with the Council's various legal obligations.

Legal Implications reviewed by: Monitoring Officer

10 Equality and Safeguarding Implications

- 10.1 There are no equalities or safeguarding implications arising directly from this report.

11 Data Protection Implications (Mandatory)

11.1 A Data Protection Impact Assessments (DPIA) has not been completed because there are no risks to the rights and freedoms of natural persons arising directly from this report.

12 Community Safety Implications

12.1 There are no community safety implications arising directly from this report.

13 Environmental and Climate Change Implications

13.1 There are no environmental and climate change implications arising directly from this report.

14 Other Implications (where significant)

14.1 There are no other implications arising directly from this report.

15 Risk & Mitigation

15.1 The Internal Audit work provides assurance over the adequacy and effectiveness of the Council's internal controls to manage key risks and inform risk management arrangements.

16 Background Papers

16.1 Not applicable

17 Appendices

17.1 Appendix A: Internal Audit Annual Report 2023/24

