

Tuesday, 27 June 2023

Report of the Audit Manager

Internal Audit Annual Report and Quarterly Update

Exempt Information

None.

Purpose

This report comprises Internal Audit's Annual Report (**Appendix 1**), which includes results for quarter 4 to 31st March 2023.

Recommendations

It is recommended that the Committee endorse the Internal Audit's Annual Report (Appendix 1), which includes the results for the quarter 4 to 31 March 2023.

Executive Summary

The Accounts and Audit Regulations 2015 require councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance process, taking into account both Public Sector Internal Auditing Standards or guidance.

This opinion forms part of the framework of assurances that is received by the council and should be used to help inform the annual governance statement. Internal Audit also has an independent and objective consultancy role to help managers improve risk management, governance and control.

In giving the annual audit opinion 2022/23, it should be noted that assurance can never be absolute. The most that the internal audit service can provide the council is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes.

Despite resourcing issues during the year and the procurement of BDO to provide general auditor services the section still achieved 89% delivery of the audit plan for 2022/23. A number of performance indicators were missed during the year and these are outlined in **Appendix 1** of this report.

Annual Internal Audit Opinion

On the basis of audit work completed, Internal Audit's opinion on the council's framework of governance, risk management and internal control is reasonable in its overall design and effectiveness. Certain weaknesses and exceptions were highlighted by audit work. These matters have been discussed with management, to whom recommendations have been made. All these have been, or are in the process of being addressed.

Specific Issues

No specific issues have been highlighted through the work undertaken by internal audit during the year.

Options Considered

None.

Resource Implications

None.

Legal/Risk Implications Background

Failure to report would lead to non-compliance with the requirements of the Annual Governance Statement and the Public Sector Internal Audit Standards.

Equalities Implications

None.

Environment and Sustainability Implications (including climate change)

None.

Background Information

None.

Report Author

Andrew Wood – Audit Manager
Andrew-wood@tamworth.gov.uk

List of Background Papers

Appendices

Appendix 1 – Internal Audit Annual Report (including Quarter 4 2022/23 Progress Results)