

TITLE: Annual Internal Audit Report and Opinion 2022/23

Committee: Audit Committee

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Author: Chief Internal Auditor

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Contact Officer:

Rachel Ashley-Caunt, Chief Internal Auditor

Rachel.ashley-caunt@northnorthants.gov.uk

1.0 ISSUE

- 1.1. The report at Appendix 1 provides the Chief Internal Auditor's annual assurance opinion on the Council's governance, risk and control framework for 2022/23 and the basis for this opinion.

2.0 RECOMMENDATION(S)

- 2.1. That the Committee notes the Annual Internal Audit Report and Opinion for 2022/23.

3.0 BACKGROUND/OPTIONS

- 3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment.
- 3.2. The Public Sector Internal Audit Standards require the Chief Internal Auditor to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control (i.e. the organisation's system of internal control). This is achieved through the delivery of an annual risk-based plan of work, which should provide a reasonable level of assurance.
- 3.3. The Chief Internal Auditor's opinion is that 'Satisfactory Assurance' can be given over the Council's governance, risk and control framework for 2022/23. This assurance cannot be absolute, but should form a key source of assurance for the Council's Annual Governance Statement.
- 3.4. The report also reflects on the performance of the Internal Audit service in ensuring delivery of the agreed audit plan and working to expected standards.

4.0 ARGUMENTS/CONCLUSION(S)

- 4.1. The attached report (Appendix 1) provides the Committee with the Annual Internal Audit Report and Opinion for 2022/23 and the basis for this opinion.

5.0 FINANCIAL IMPLICATIONS / EQUALITY IMPACT STATEMENT / CARBON IMPACT ASSESSMENT

5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

6.0 APPENDICES

Appendix A – Annual Internal Audit Report and Opinion 2022/23

Background Documents:

None