

**Internal Audit Annual Report and Opinion**

To: Resources & Finance Committee

Date: 18<sup>th</sup> June 2018

From: Chief Internal Auditor, LGSS

[T25]

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1. ISSUE

- 1.1. To report on the work of Internal Audit and the annual opinion for 2017/18.

2. RECOMMENDATION

- 2.1. That the Committee considers and approves the Internal Audit report and opinion for 2017/18.

3. BACKGROUND/OPTIONS

- 3.1. The role of Internal Audit is to provide the Resources and Finance Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.
- 3.2. The Public Sector Internal Audit Standards require that the Chief Internal Auditor presents an annual report to the Resources and Finance Committee. This is reflected in the 'Responsibility of Functions' of the Committee.
- 3.3. The purpose of the report is for the Resources and Finance Committee to consider the Annual Internal Audit Report for 2017/18 and be made aware of the Chief Internal Auditor's opinion on the state of the Internal Control Framework within East Cambridgeshire District Council.

4. ARGUMENTS/CONCLUSIONS

- 4.1. The attached report (Appendix 1) summarises the opinion of the Chief Internal Auditor for 2017/18 and the basis for this opinion.

5. FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

- 5.1. There are no additional financial implications arising from this report. An Equality Impact Assessment is not required.

6. APPENDICES

- Appendix 1 – Internal Audit Annual Report – 2017/18

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<b><u>Background Documents</u></b>	<b><u>Location</u></b>	<b><u>Contact Officer</u></b>
None	LGSS, Room 207 The Grange Ely	Duncan Wilkinson, Chief Internal Auditor <a href="mailto:duncan.wilkinson@milton-keynes.gov.uk">duncan.wilkinson@milton-keynes.gov.uk</a>  Rachel Ashley-Caunt Head of Internal Audit <a href="mailto:RAshley-Caunt@rutland.gov.uk">RAshley-Caunt@rutland.gov.uk</a>