

REPORT REFERENCE NO.	AGC/23/9
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	21 JULY 2023
SUBJECT OF REPORT	INTERNAL AUDIT ANNUAL REPORT 2022-23
LEAD OFFICER	HEAD OF DEVON AUDIT PARTNERSHIP
RECOMMENDATIONS	<p>(a). That the Committee considers:</p> <ul style="list-style-type: none"> (i). the assurance statement within this report; (ii). the basis of the opinion and the completion of audit work against the plan; (iii). changes to the plan and the scope and ability of audit to complete the audit work; (iv). audit coverage and findings provided; (v). customer satisfaction; and <p>(b). subject to (a)(i) to (v). above, the report be noted.</p>
EXECUTIVE SUMMARY	<p>The Audit and Governance Committee under its Terms of Reference is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme and to monitor the progress and performance of Internal Audit.</p> <p>The Accounts and Audit (Amendment) (England) Regulations 2015 (Updated 2021) introduced the requirement that all Authorities need to carry out an annual review of the effectiveness of their internal audit system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.</p> <p>The Internal Audit plan for 2022/23 was presented and approved by the Audit and Governance Committee in March 2022. In October 2022, the Authority formally joined Devon Audit Partnership for the delivery of its Internal Audit Service and the plan was subsequently reviewed and revised.</p> <p>The report attached at Appendix A sets out the background to audit service provision; any updates to the agreed plan; a review of work undertaken in 2022/23 and provides our opinion on the overall adequacy and effectiveness of the Authority's Internal Control Environment.</p>

	The Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report provides that opinion.
RESOURCE IMPLICATIONS	Nil
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	The contents of this report are considered compatible with existing human rights and equalities legislation.
APPENDICES	A. Devon Audit Partnership Internal Audit Annual Report 2022-23
BACKGROUND PAPERS	Nil

TONY ROSE
Head of Devon Audit Partnership