

REPORT REFERENCE NO.	AGC/24/7
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	26 MARCH 2024
SUBJECT OF REPORT	INTERNAL AUDIT 2023-24 ANNUAL REPORT
LEAD OFFICER	Head of Devon Audit Partnership
RECOMMENDATIONS	<i>That the Committee reviews and approves the 2023-24 Internal Audit Annual Report.</i>
EXECUTIVE SUMMARY	<p>The Internal Audit Service provides independent assurance to the Service's senior officers and Members that governance, risk management and controls are sufficient in ensuring delivery of the Service's objectives.</p> <p>The Internal Audit 2023-24 Annual Report sets out the internal audit work completed during 2023-24 and provides the Head of Internal Audit Opinion for 2023-24.</p>
RESOURCE IMPLICATIONS	N/A
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	The contents of this report are considered compatible with existing human rights and equalities legislation.
APPENDICES	A. Internal Audit 2023-24 Annual Report
BACKGROUND PAPERS	<p>Link to the previous Progress Report as of November 2023: Appendix A to Report AGC2321.pdf (dsfire.gov.uk)</p> <p>The Audit Plan for 2023-24 was agreed as link below: Appendix A to Report AGC237.pdf (dsfire.gov.uk)</p>

1. INTRODUCTION

- 1.1. The Internal Audit Plan forms the principal work of the Internal Audit Service and is a significant source of assurance of the effectiveness of the internal control environment.
- 1.2. The aim of this report is to provide the Committee with progress in delivery against the 2023-24 plan, and as the work is complete for the year, the Head of Internal Audit's Opinion for 2023-24 on the adequacy and effectiveness of the Authority's internal control framework.

2. DELIVERY OF THE AUDIT PLAN

- 2.1. The Internal Audit 2023-24 Annual Report is detailed at Appendix A.

3. NEXT STEPS

- 3.1. Progress against the agreed 2023-24 and 2024-25 Audit Plans will be reported back to Audit & Governance Committee at regular intervals.

TONY ROSE
Head of Devon Audit Partnership