

REPORT TO:		Audit Committee	
DATE:		30 November 2020	
PORTFOLIO:		Cllr Joyce Plummer - Resources	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		ANNUAL INTERNAL AUDIT REPORT & AUDIT OPINION 2019/20	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	Options	Not applicable	
KEY DECISION:	Options	If yes, date of publication:	n/a

1. **Purpose of Report**

- 1.1 To inform and update Audit Committee on the Annual Internal Audit Report and Audit Opinion for 2019/20 and to give details on the performance of the Internal Audit Team and final outturn position for 2019/20.

2. **Recommendations**

- 2.1 I recommend that Audit Committee:
- notes the content of this report for informational purposes.

3. **Reasons for Recommendations and Background**

- 3.1 The production of an Annual Internal Audit Report & Audit Opinion is a requirement of the Public Sector Internal Audit Standards (PSIAS) which are jointly published by the Chartered Institute of Internal Auditors (CIIA) and the Chartered Institute of Public Finance and Accountancy (CIPFA). The Annual Internal Audit Report & Audit Opinion is also an aid to those charged with governance in their consideration of the Annual Governance Statement in support of the Council's Financial Statements. The report also enables those charged with governance to gain an independent viewpoint on the Council's Control Environment.
- 3.2 The Annual Internal Audit Report & Audit Opinion is a supporting piece of evidence and does not replace or prevent the Council's requirement to produce the Annual Governance Statement.

3.3 A copy of the Annual Internal Audit Report & Audit Opinion 2019/20 is attached as an appendix to this report.

4. Alternative Options considered and Reasons for Rejection

4.1 There are no alternative options as the report is for informational purposes only and the Head of Audit & Investigations must produce an Annual Internal Audit Report & Audit Opinion to be in conformance with the PSIAS.

5. Consultations

5.1 No consultations required as this report is based on data and information held by the Head of Audit & Investigations reflecting the actual work carried out in 2019/20.

6. Implications

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report at this stage as it is purely an information / end of year position statement based on actual work completed in 2019/20.
Legal and human rights implications	There are legal or human rights implications arising from this report.
Assessment of risk	There are no direct risks from this report as it is reporting on actual completed work in 2019/20.
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced for information awareness to update Management Team of the issues surrounding the Annual Internal Audit Report & Audit Opinion together with the Internal Audit performance and outturn position. This brings together details of the work carried out during 2019/20, which was risk based and a Customer First Analysis cannot be applied in the context of this report.

7. Local Government (Access to Information) Act 1985: List of Background Papers

7.1 No background papers were necessary for the preparation of this report.