

Date of meeting:	27 July 2020
Title of Report:	Internal Audit Annual Report
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	Andrew Hardingham (Service Director for Finance)
Author:	Brenda Davis, Audit Manager
Contact Email:	brenda.davis@plymouth.gov.uk
Your Reference:	AUD/BD
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

This report summarises the work undertaken by Devon Audit Partnership during 2019/20, reviews the performance and effectiveness of the Internal Audit service, and provides an audit opinion on the adequacy of the Authority's internal control environment. Our work delivers objective and relevant assurance and contributes to the effectiveness and efficiency of the governance, risk management and internal control processes. However, the opinion provided must be considered in light of the coronavirus pandemic, and the impact of this on the Council. The majority of the work on which our opinion is based took place prior to Covid-19.

A key element of the Council's governance arrangements is the Annual Governance Statement (AGS), signed by the Leader, Chief Executive and Services Director for Finance (S.151 Officer). The assurance opinions derived from the work by Internal Audit are used to help inform the AGS.

Recommendations and Reasons

The Audit and Governance Committee note that:

- Based on work performed during 2019/20 and previous years' audit, the Head of Internal Audit's opinion is of "Substantial Assurance" on the adequacy and effectiveness of the Authority's internal control framework.

Alternative options considered and rejected

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

Relevance to the Corporate Plan and/or the Plymouth Plan

The internal audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning,

Sign off:

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Originating Senior Leadership Team member: Andrew Hardingham											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 29/06/2020											
Cabinet Member approval: Cllr Mark Lowry approved by email											
Date approved: 15/07/2020											