

# Audit and Governance Committee



Date of meeting:	23 July 2024
Title of Report:	<b>Internal Audit End of Year Report 2023/24</b>
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Interim Service Director for Finance)
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Your Reference:	AUD/LC
Key Decision:	No
Confidentiality:	Part I - Official

## Purpose of Report

This report summarises the work undertaken by Devon Audit Partnership during 2023/24, 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.

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

Regulation 6 of the Accounts and Audit (England) Regulations 2015 requires that 'a relevant authority must, each financial year conduct a review of the effectiveness of the system of internal control required by regulation 3, and prepare (and approve) an Annual Governance Statement'.

## Recommendations and Reasons

The Audit and Governance Committee note that:

- Based on work performed during 2023/24 and previous years' audit, the Head of Internal Audit's opinion is of "Reasonable 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, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.



**Sign off:**

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Originating Senior Leadership Team member: David Northey, Interim Service Director for Finance											
Please confirm the Strategic Director(s) has agreed the report? Yes Date agreed: 19/06/2024											
Cabinet Member approval: Cllr Lowry, via email. Date approved: 02/07/2024											