CT/12/29
Audit Committee
22nd June 2012

ANNUAL INTERNAL AUDIT REPORT 2011/12
Report of the County Treasurer

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

Recommendations:

i. That members note the internal audit opinion that the Council's systems contain a satisfactory level of internal control.

ii. That members note the satisfactory performance and achievements of Devon Audit Partnership during 2011/12.

iii. That the Council's continuing commitment to the maintenance and enhancement of an anti-fraud culture is endorsed.

1. The key objective of Internal Audit is to provide assurance to Members, Executive Directors and the County Treasurer (as the Council's "section 151 responsible officer") on the adequacy and security of those systems on which the County Council relies for its internal control, both financial and management.

2. One of the key elements of the County Council's governance arrangements is the Annual Governance Statement (AGS), signed by the Chief Executive and Leader of the Council. This is included in the Council's Annual Statement of Accounts. The assurance opinions derived from the work of Internal Audit are among the significant items that inform the AGS.

3. The summary report available separately describes the performance of Devon Audit Partnership against the internal audit plans for 2011/12 that were approved by the Audit Committee in March 2011. That work, and the continuing contribution of Devon Audit Partnership to both risk management and anti-fraud arrangements within the Council, lead to an opinion that the Council has an effective framework of control which provides reasonable assurance regarding the effective, efficient and economic achievement of its objectives. The Committee can take assurance from these findings.

Mary Davis

Electoral Divisions: All
Local Government Act 1972

List of Background Papers

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Background Paper	Date	File Ref
Nil		

There are no equality issues associated with this report