

INTERNAL AUDIT HALF YEAR REPORT 2018/19
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 the first six months of 2018/19.
- 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, Leadership Group 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. The attached report provides the six month audit opinion of the Council's Internal Audit Service (Devon Audit Partnership) and describes the progress to date against the internal audit plans for 2018/19 that were approved by the Audit Committee in March 2018. This 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 continues to have 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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| <u>Background Paper</u> | <u>Date</u> | <u>File Ref</u> |
|-------------------------|-----------------------------|-----------------|
| Internal Audit Plan | 28 th March 2018 | CT/18/27 |

There are no equality issues associated with this report