

INTERNAL AUDIT UPDATE REPORT FOR 2021/22
Report of the County Treasurer

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

Recommendations:

- i. that the Committee reviews and notes the mid-year annual assurance opinion.
- ii. the completion of audit work against the plan;
- iii. the scope and opportunity of audit to complete the audit work;
- iv. that members review and consider the outcomes of the work completed.
- v. the overall performance and customer satisfaction on audit delivery.

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.

The attached report provides the mid-year opinion of the Council's Internal Audit Service (Devon Audit Partnership) and describes the progress against the internal audit plans for 2021/22 that were approved by the Audit Committee in February 2021 and as subsequently revised.

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>
Nil		

There are no equality issues associated with this report.