

INTERNAL AUDIT UPDATE REPORT FOR 2022/23
Report of the Director of Finance and Public Value

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 2022/23 that were approved by the Audit Committee in February 2022 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.

There are no equality issues associated with this report.

Angie Sinclair, Director of finance and Public Value

Electoral Divisions: All

Local Government Act 1972 List of Background Papers

Contact for Enquiries: Tony Rose
Tel No: (01392) 382437 Larkbeare House

Background Paper Nil