

Internal Audit End of Year 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.

1) Recommendation

That the Committee reviews and considers:

- (a) the overall annual assurance opinion.
- (b) that Members review and consider the performance of Devon Audit Partnership during the year.
- (c) that Members review and consider the outcomes of the work completed
- (d) that Members review the ongoing commitment to counter fraud activities.

2) Introduction

The key objective of Internal Audit is to provide assurance to Members, Leadership Group and the Director of Finance (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 end of 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.

3) Strategic Plan

There are no Strategic Plan issues associated with this report.

4) **Financial Considerations**

There are no direct Financial Considerations issues associated with this report.

5) **Legal Consideration**

There are no specific Legal Considerations or issues associated with this report.

6) **Environmental Impact Considerations (Including Climate Change)**

There are no specific Environmental Impact Considerations or issues associated with this report.

7) **Equality Considerations**

There are no specific Equality Considerations associated with this report

8) **Management Considerations**

This report supports the Councils Risk Management process and is integral to an overall integrated assurance approach.

9) **Public Health Impact**

There is no specific impact on Public Health in connection with this report.

10) **Summary/Conclusions/Reasons for Recommendations**

Reasons for noting the report, include showing compliance with Anti-Fraud Bribery and Corruption Policy, and recognised best practice in line with good Governance

Angie Sinclair
Director of Finance and Public Value

Electoral Divisions: All
Local Government Act 1972

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<u>Background Paper</u>	<u>Date</u>	<u>File Ref</u>
Nil		