

INTERNAL AUDIT UPDATE REPORT FOR 2023/24
Report of the Director of Finance

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

Recommendations:

That the Committee reviews and considers:

- i. the current assurance opinion.
- ii. that members review and consider the performance of Devon Audit Partnership during the year.
- iii. that members review and consider the outcomes of the work completed.

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 an update on the opinion of the Council's Internal Audit Service (Devon Audit Partnership) and describes the progress against the internal audit plans for 2023/24 that were approved by the Audit Committee in February 2023.

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.

Angie Sinclair

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.