



Audit Committee	Tuesday, 04 July 2023	Matter for Information
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Report Title: **Internal Audit Annual Report and Opinion (2022/23)**

Report Author(s): **Sal Khan (Interim Strategic Director / Section 151 Officer)**

Purpose of Report:	To provide the Committee with the Internal Auditors Annual Report and Opinion for 2022/23.
Report Summary:	<p>As part of the Council's corporate governance arrangements, the Annual Internal Audit Report is submitted to the Audit Committee. The purpose of the report (at Appendix 1) is to report the key outcomes arising from the work of Internal Audit for 2022/23 and to provide an audit opinion on the adequacy and effectiveness of the Council's arrangements for governance, risk management and internal control.</p> <p>The report states that "significant assurance" can be given to the Council as there is a generally sound system of internal control. The report also states there are cost pressures which the Council needs to address.</p>
Recommendation(s):	That the report included on the audit opinion and the adequacy and effectiveness of the Council's arrangements for governance, risk management and internal control (as set out at Appendix 1) be noted.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	<p>Sal Khan (Interim Strategic Director / Section 151 Officer) (0116) 257 2635 sal.khan@oadby-wigston.gov.uk</p> <p>Bev Bull (Head of Finance / Deputy Section 151 Officer) (0116) 257 2649 bev.bull@oadby-wigston.gov.uk</p> <p>Mark Watkins (Head of Internal Audit) 07926 252619 m.watkins3@nhs.net www.360assurance.co.uk</p>
Strategic Objectives:	Our Council (SO1)
Vision and Values:	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Reputation Damage (CR4) Regulatory Governance (CR6)

Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	The report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	Senior Leadership Team (26 th June 2023)
Background Information:	<ul style="list-style-type: none"> • Local Government Act (1972) • The Accounts and Audit (England) Regulations (2015) • Public Sector Internal Audit Standards (2017)
Appendices:	1. Internal Audit Annual Report & Opinion (2022/23)

1. Background

- 1.1 Under the Local Government Act 1972, section 151 and the Accounts and Audit (England) Regulations 2015 (as amended), the Council has a responsibility to maintain an adequate and effective Internal Audit function. At Oadby & Wigston Borough Council, during 2022/23 this responsibility was delivered by CW Audit Services (as at April 2023 CW Audit Services merged with 360 Assurance). In responding to this requirement, the Internal Audit service works to best practice as set out in the 2017 Public Sector Internal Audit Standards, which is published by the Chartered Institute of Public Finance and Accountancy (CIPFA).
- 1.2 The Internal Audit Annual Report & Opinion (2022/23) is attached at Appendix 1 and provides an overall summary of the work undertaken for the whole year in relation to the 2022/23 approved Annual Audit Plan.
- 1.3 Internal Audit progress reports are presented to every meeting of the Audit Committee so Members can be kept up-to-date with Internal Audit work and findings.
- 1.4 The Audit Opinion forms part of the Council's Annual Governance Statement. This report also meets requirements to report on the review of the effectiveness of Internal Audit and to feed results into the Annual Governance Statement.
- 1.5 Mark Watkins, Internal Auditor, 360 Assurance (previously CW Audit), will be present at the meeting to talk through the report.