



Audit Committee	Wednesday, 22 June 2022	Matter for Information
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Report Title: **Internal Audit Annual Report and Opinion (2021/22)**
Report Author(s): **Tracy Bingham (Strategic Director / Section 151 Officer)**

Purpose of Report:	To provide the Committee with the Internal Auditors Annual Report and Opinion for 2021/22.
Report Summary:	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 2021/22 and to provide an audit opinion on the adequacy and effectiveness of the Council's arrangements for governance, risk management and internal control. The report states that "significant assurance" can be given to the Council as there is a generally sound system of internal control.
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):	Tracy Bingham (Strategic Director / Section 151 Officer) tracy.bingham@oadby-wigston.gov.uk Comie Campbell (Head of Finance / Deputy Section 151 Officer) (0116) 257 2713 comie.campbell@oadby-wigston.gov.uk
Corporate Objectives:	Providing Excellent Services (CO3)
Vision and Values:	"A Stronger Borough Together" (Vision) Accountability (V1)
Report Implications:-	
Legal:	There are no implications 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.
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:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	None.
Background Papers:	<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 2020/21

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, this responsibility is delivered by CW Audit Services. 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 (2021/22) is attached at Appendix 1 and provides an overall summary of the work undertaken for the whole year in relation to the 2020/21 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, CW Audit, will be present at the meeting to talk through the report.