

Report of	Meeting	Date
Head of Audit and Risk	Governance Committee	Wednesday, 22 May 2024

Internal Audit Annual Report & Opinion 2023-2024

Is this report confidential?	No
------------------------------	----

Is this decision key?	No
-----------------------	----

Purpose of the Report

- The purpose of this report is to summarise the work undertaken by the Internal Audit Service during 2023/2024 and to give an opinion as required by the Public Sector Internal Audit Standards (PSIAS) on the adequacy and effectiveness of the Council's framework of governance, risk management and control.
- The report also includes the results of the Quality Assurance and Improvement Programme.

Recommendations

- The Committee is asked to note the report for the year ended 31.3.2024.

Reasons for recommendations

- The completion of an Annual Audit Report and Opinion is a requirement of the Public Sector Internal Audit Standards.

Other options considered and rejected

- None

Corporate priorities

- The report relates to the following corporate priorities: (Please bold one)

Housing where residents can live well	A green and sustainable borough
An enterprising economy with vibrant local centres in urban and rural areas	Healthy, safe and engaged communities

Background to the report

7. The Head of Audit and Risk is responsible for the delivery of an Annual Internal Audit Report and Opinion that can be used by the council to inform its Annual Governance Statement.
8. The attached report complies with the requirements of the PSIAS. It includes details of the coverage of work undertaken, a summary of the work that has been carried out that supports the opinion. It sets out any qualifications to the opinion, together with reasons for those qualifications, discloses any impairments or restrictions in scope.
9. It also states whether the work has been undertaken in conformance with PSIAS, the results of any Quality Assurance Improvement Programme (QAIP), summary of actual performance against targets/measures and any issues that are considered relevant to the preparation of the AGS.

Climate change and air quality

10. The work noted in this report does not impact on the Councils Carbon emissions and the wider Climate Emergency and sustainability targets of the Council.

Equality and diversity

11. A There are no equality implications or considerations contained within this report.

Risk

12. The primary role of the Audit and Risk Service is to provide assurance or otherwise that the council is effectively managing its risk and to provide support to all Directorates in relation to risk and control.

Comments of the Statutory Finance Officer

13. Not applicable.

Comments of the Monitoring Officer

14. Not applicable.

Appendices

- Appendix A – Internal Audit Annual Report and Opinion 2023/2024.
- Appendix B – Internal Audit Review of Business Grants
- Appendix C – Internal Audit Review of Bank Reconciliation and Cash Flow Forecasting
- Appendix D – Internal Audit Review of Risk Management
- Appendix E – Internal Audit Review of Unrecoverable Debt Write offs.
- Appendix F – Internal Audit Review of Housing Standards
- Appendix G – Internal Audit Review of Event Management
- Appendix H – Internal Audit Performance Indicators 2023/2024

Report Author:	Email:	Telephone:	Date:
Dawn Highton (Head of Audit and Risk)	dawn.highton@southribble.gov.uk	01772376639	7.5.24