

Internal Audit Annual Report 2022-23

To: Audit & Accounts Committee

Meeting Date: 26th May 2023

From: Mairead Claydon, Head of Internal Audit & Risk Management

Electoral division(s): N/A

Key decision: No

Outcome: The Public Sector Internal Audit Standards require that the Chief Internal Auditor presents an annual report to the Authority's Audit & Accounts Committee. This is reflected in the terms of reference of the Authority's Audit & Accounts Committee. The Annual Internal Audit Report forms part of the evidence that supports the Authority's Annual Governance Statement 2022 – 23.

The outcome is for Audit & Accounts Committee to consider the Annual Internal Audit Report for 2022 – 23 and be made aware of the Head of Internal Audit & Risk Management's opinion on the state of the Internal Control Framework within Cambridgeshire County Council.

Recommendation: Audit & Accounts Committee is requested to review and comment on the Annual Internal Audit Report.

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1. Background

- 1.1 The Public Sector Internal Audit Standards (PSIAS) (Performance Standard 2450) state that the Chief Audit Executive (CAE) must deliver an annual internal audit opinion and report that can be used by the organisation to inform its annual governance statement (AGS) that forms part of the Council's official accounts. Cambridgeshire County Council's Chief Audit Executive is the Head of Internal Audit & Risk Management.

2. Main Issues

- 2.1 In line with PSIAS the annual internal audit opinion, and the basis by which the opinion has been reached, is set out in the Internal Audit Annual Report attached as Appendix A.

3. Source documents guidance

- 3.1 Source documents

Internal Audit Reports 2022/23

- 3.2 Location

Internal Audit team, New Shire Hall, Alconbury Weald