

## Internal Audit Annual Report 2024/5

To: Audit & Accounts Committee

Meeting Date: 4 June 2025

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

Electoral division(s): All

Key decision: No

Forward Plan ref: n/a

**Executive Summary:** This document represents the annual internal audit opinion and report for Cambridgeshire County Council for the financial year 2024/5, in compliance with Global Internal Audit Standards (GIAS), the Application Note for GIAS in the UK Public Sector, and the CIPFA Code of Practice. The Annual Internal Audit Report forms part of the evidence that supports the Authority's Annual Governance Statement 2024-25.

**Recommendation:** The Audit and Accounts Committee is recommended to consider the Annual Internal Audit Report for 2024-25 and be made aware of the Head of Internal Audit & Risk Management's opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control within Cambridgeshire County Council.

In line with GIAS 8.3 and the CIPFA Code of Practice, the audit committee must satisfy itself on the effectiveness of internal audit, taking into account conformance with the standards, interactions with the committee, performance and feedback from senior management.

**Officer contact:**

Name: Mairead Claydon  
Post: Head of Internal Audit & Risk Management  
Email: [Mairead.claydon@cambridgeshire.gov.uk](mailto:Mairead.claydon@cambridgeshire.gov.uk)

# 1. Creating a greener, fairer and more caring Cambridgeshire

- 1.1 The role of Internal Audit is to provide the Audit Committee and management with independent assurance on the effectiveness of the controls in place to ensure that the Council's objectives are achieved. Internal Audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve these objectives. As such, the maintenance of an effective system of internal audit management contributes to the achievement of all seven of the Council's ambitions.

## 2. Background

- 2.1 The CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government (which sits alongside and interprets the Global Internal Audit Standards (GIAS) of the Institute for Internal Auditors and the Application Note: Global Internal Audit Standards in the UK Public Sector) states that "The audit committee must review the chief audit executive's annual report, including the annual conclusion on governance, risk management and control, and internal audit's performance against its objectives".
- 2.2 Cambridgeshire County Council's Chief Audit Executive is the Head of Internal Audit & Risk Management. This annual opinion is the most important output from the Head of Internal Audit, and is one of the main sources of objective assurance that the leadership team have for their annual governance statement.

## 3. Main Issues

- 3.1 In line with GIAS in the UK Public Sector, 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 1.

## 4. Significant Implications

- 4.1 This report is an information-only update and there are no significant implications to highlight.

## 5. Source Documents

- 5.1 Key Source Documents are:

- Internal Audit Reports 2024/5
- Global Internal Audit Standards Self-Assessment Report

- 5.2 These are available on request from the Internal Audit team, New Shire Hall, Alconbury Weald. Please contact the report author.