

Internal Audit Annual Report 2023-24

To: Audit & Accounts Committee

Meeting Date: 30th May 2024

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

Electoral division(s): N/A

Executive Summary: The Public Sector Internal Audit Standards require that the Chief Internal Auditor presents an annual report to the Authority's Audit & Accounts Committee. The Annual Internal Audit Report forms part of the evidence that supports the Authority's Annual Governance Statement 2023 – 24.

Recommendation: Audit & Accounts Committee to consider the Annual Internal Audit Report for 2023 – 24 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.

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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 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.

3. Main Issues

- 3.1 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 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 Internal Audit Reports 2023/4
- 5.2 Location: Internal Audit team, New Shire Hall, Alconbury Weald