

Title: Internal Audit Annual Report 2023/24

Lead Officer: Ian Davy (ian.davy@warwickdc.gov.uk) (01926) 456818)

Portfolio Holder: Councillor Chilvers

Wards of the District directly affected: None directly impacted

Approvals required	Date	Name
Portfolio Holder	13 December 2024	Councillor Chilvers
Finance	13 December 2024	Andrew Rollins
Legal Services	Not applicable	
Chief Executive	13 December 2024	Chris Elliott
Strategic Director	13 December 2024	Dave Barber
Head of Service(s)	13 December 2024	Andrew Rollins
Section 151 Officer	13 December 2024	Andrew Rollins
Monitoring Officer	13 December 2024	Graham Leach
Equalities, Diversity and Inclusion Business Partner	13 December 2024	Daniel Keating
Leadership Co-ordination Group	13 December 2024	Various
Final decision by this Committee or rec to another Cttee / Council?	Yes	
Contrary to Policy / Budget framework?	No	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No/	
Accessibility Checked?	Yes	

Summary

Forming part of the evidence for the Annual Governance Statement, the Internal Audit Annual Report presents a summary of the internal audit work undertaken during 2023/24 and provides a conclusion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Recommendation

- 1 That this Committee should consider the Annual Report of Internal Audit for the year ended 31 March 2024 as part of its consideration of the Annual Governance Statement 2023/24.
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1 Reason for the Recommendations

- 1.1 Forming part of the evidence for the Annual Governance Statement, the Internal Audit Annual Report presents a summary of the internal work undertaken during 2023/24 and provides a conclusion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The Committee is required to consider the Annual Report of Internal Audit for the year ended 31 March 2024 as part of its consideration of the Annual Governance Statement 2023/24. This is because the Public Sector Internal Audit Standards require that "The 'chief audit executive' must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement."
- 1.2 The Public Sector Internal Audit Standards state:
The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.
The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.
The annual report must incorporate:
 - *the opinion;*
 - *a summary of the work that supports the opinion; and*
 - *a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.*
- 1.3 The Annual Report, in the format and comprising the topics prescribed by the Public Sector Internal Audit Standards, is set out as Appendix 1.

2 Alternative Options

- 2.1 Not applicable as the production of this Annual Report is a requirement of the standards.

3 Legal Implications

- 3.1 Not applicable.

4 Financial Implications

4.1 Not applicable.

5 Corporate Strategy

5.1 Warwick District Council has adopted a Corporate Strategy that sets three strategic aims for the organisation:

- Delivering valued, sustainable services.
- Low cost, low carbon energy across the district.
- Creating vibrant, safe, and healthy communities of the future.

5.2 Internal Audit contributes to the delivery of these strategic aims as part of an assurance framework. This ensures that the activities necessary to deliver these aims are reviewed and, where appropriate, improved.

6 Environmental / Climate Change Implications

6.1 Not applicable.

7 Analysis of the Effects on Equality

7.1 Not applicable.

8 Data Protection

8.1 Not applicable.

9 Health and Wellbeing

9.1 Not applicable.

10 Risk Assessment

10.1 The whole report is about risks and the risk environment. Clearly there are governance-related risks associated with weak internal control, risk management and governance processes.

11 Consultation

11.1 Please refer to 'header page' of this report.

Background papers:

Not applicable.

Supporting documents:

Internal Audit Plan.

Internal Audit Reports.

(As reported to this committee during 2023/24)