

Report Number: WSC 12/19

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Report to a Meeting of: Audit Committee
To be Held on: 19 March 2019

INTERNAL AUDIT ANNUAL OPINION REPORT - 2018-19

1. PURPOSE OF REPORT

1.1 To inform the Audit Committee of the Annual Opinion Report 2018-19 from Internal Audit.

2. CONTRIBUTION TO CORPORATE PRIORITIES

2.1 Delivery of the corporate objectives requires strong governance, risk management and internal controls. The attached report provides a summary on internal audit's view on the effectiveness of internal controls, risk management and governance based on the work completed during 2018-19.

3. RECOMMENDATIONS

3.1 Members are asked to note Internal Audit's Annual Opinion Report for 2018-19.

4. RISK ASSESSMENT (IF APPLICABLE)

4.1 Any organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the risks it may face. WSC has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetables for management to implement. The most significant findings are reported to this committee in terms of significant corporate risks or in terms of high priority findings at an individual service level.

5. BACKGROUND INFORMATION

5.1 The Accounts and Audit Regulations (England) 2015 requires public authorities to publish an Annual Governance Statement (AGS). The Statement is an annual review of the Systems of Internal Control and gathers assurance from various sources to support it. One such source is Internal Audit. The Head of Internal Audit should provide a written annual report to those charged with governance to support the AGS. This report provides that opinion based on the work undertaken during 2018-19.

6. FINANCIAL/RESOURCE IMPLICATIONS

6.1 There are no specific finance issues relating to this report.

7. COMMENTS ON BEHALF OF SECTION 151 OFFICER

7.1 The Internal Audit opinion on the control environment has been noted for the Annual Governance Statement.

8. EQUALITY & DIVERSITY IMPLICATIONS

Members need to demonstrate that they have consciously thought about the three aims of the Public Sector Equality Duty as part of the decision making process.

The three aims the authority **must** have due regard for:

- Eliminate discrimination, harassment, victimisation
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it

8.1 There are no direct implications from this report.

9. CRIME AND DISORDER IMPLICATIONS

9.1 There are no direct implications from this report.

10. CONSULTATION IMPLICATIONS

10.1 There are no direct implications from this report.

11. ASSET MANAGEMENT IMPLICATIONS

11.1 There are no direct implications from this report.

12. ENVIRONMENTAL IMPACT IMPLICATIONS

12.1 There are no direct implications from this report.

13. HEALTH & WELLBEING

13.1 There are no direct implications from this report.

14. LEGAL IMPLICATIONS

14.1 There are no specific legal issues relating to this report.