


<b>Report To:</b>	<b>AUDIT PANEL</b>
<b>Date:</b>	1 August 2023
<b>Reporting Officer:</b>	Rebecca Neill – Interim Head of Audit
<b>Subject:</b>	<b>INTERNAL AUDIT ANNUAL OPINION 2022/23</b>
<b>Report Summary:</b>	This report details Internal Audit's annual opinion 2022/23 at <b>Appendix 1</b> .
<b>Recommendations:</b>	That the report is noted.
<b>Corporate Plan:</b>	Internal Audit provides assurance that the risks associated with the delivery of Corporate Plan are being managed. The annual opinion gives an assessment of the adequacy of internal control, risk management and governance arrangements.
<b>Policy Implications:</b>	As above.
<b>Financial Implications:</b> (Authorised by the statutory Section 151 Officer and Chief Finance Officer)	There are no financial implications directly associated with this report.
<b>Legal Implications:</b> (Authorised by the Borough Solicitor)	<p>A properly functioning Internal Audit supports the Director of Resources (Section 151) in discharging their statutory responsibilities under:</p> <ul style="list-style-type: none"> <li>• S151 of the Local Government Act 1972 – to ensure the proper administration of financial affairs.</li> <li>• Section 114 of the Local Government Act 1988 – to ensure the Council's expenditure is lawful.</li> <li>• The Accounts and Audit Regulations 2015 – the Council must undertake an adequate and effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.</li> </ul>
<b>Risk Management:</b>	Internal Audit's annual assurance gives assurance to senior management and the Audit Panel that the Council's most significant / material risks are being managed.
<b>Access to Information:</b>	<p>The background papers can be obtained from the author of the report, Rebecca Neill, Interim Head of Audit:</p> <p> Telephone: 0161 342 3126</p> <p>e-mail: <a href="mailto:rebeccaneill@tameside.gov.uk">rebeccaneill@tameside.gov.uk</a></p>