

Report to:	Audit Panel
Date:	Tuesday, 25 June 2024
Reporting Officer:	Carol McDonnell – Head of Assurance
Subject:	INTERNAL AUDIT ANNUAL REPORT AND OPINION
Report Summary:	To provide the Audit Panel with the Internal Audit Annual Report 2023/24, detailing the work undertaken by Internal Audit, and how this contributes to the Annual Opinion on the Council's governance, risk, and control environment.
Recommendations:	That Audit Panel is recommended to note and consider the contents of the Internal Audit Annual Report 2023/24 at Appendix A; and Note the Head of Assurance opinion on the Council's governance, risk, and control environment for 2023/24.
Corporate Plan:	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.
Policy Implications:	Sound governance arrangements, including an effective Audit Committee helps to ensure that the Council's plans, strategies, and policies are delivered.
Financial Implications:	There are no direct financial implications associated with this report.
(Authorised by the statutory Section 151 Officer & Chief Finance Officer)	
Legal Implications:	A properly functioning Internal Audit supports the Director of Resources (Section 151) in discharging their statutory responsibilities under:
(Authorised by the Borough Solicitor)	
	<ul style="list-style-type: none"> • S151 of the Local Government Act 1972 – to ensure the proper administration of financial affairs. • Section 114 of the Local Government Act 1988 – to ensure the Council's expenditure is lawful. • 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.
Risk Management:	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.
Access to Information:	Not Confidential

Background Information: The background papers can be obtained from the author of the report Carol McDonnell, Head of Assurance:

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