
Report to: Governance and Audit Committee

Date: 22 July 2021

Subject: **Internal Audit Annual Opinion and Report 20/21**

Director(s): Angela Taylor, Director, Corporate and Commercial Services

Author(s): Bron Baker, Head of Internal Audit

1. Purpose of this report

- 1.1. To ask members to consider and note the contents of the report and supporting appendix detailing the Head of Internal Audit's Opinion for 20/21.

2. Background Information

- 2.1 As the Committee will be aware, the Head of Internal Audit is required to give an annual opinion on controls, governance and risk management for inclusion in the annual governance statement. This opinion needs to be based on the work conducted by Internal Audit and takes into account other forms of assurance for example, external assurance from partners that we work with and management assurances (second line of defence).
- 2.2 While there have been some very specific issues in 20/21 related to the Covid crisis, Internal Audit has managed to complete sufficient work against the plan, both advisory and assurance, to enable the provision of an opinion which has not had to be limited by the volume and scope of work undertaken for this year.
- 2.3 The opinion for this last year is that systems of control, governance and risk management have been adequate for 20/21.
- 2.4 As always, Internal Audit will continue to monitor progress against recommendations made to improve controls and governance and will continue to report progress to the Regulatory & Compliance Board. This helps to ensure that learning and recommended areas for improvement are shared more widely with Directorate Management Teams through their R&C Board directorate representatives.
- 2.5 The Audit Report and Opinion was shared with the Senior Leadership Team at their meeting on the 18 June 2021.

3. Tackling the Climate Emergency Implications

3.1 There are no direct climate emergency implications arising from this report but the internal audit work undertaken in the year has covered areas in this regard.

4. Inclusive Growth Implications

4.1 There are no direct inclusive growth implications arising from this report.

5. Financial implications

5.1 None.

6. Legal implications

6.1 None.

7. Staffing implications

7.1 None

8. External Consultees

8.1 No external consultations have been undertaken.

9. Recommendations

9.1 That the Committee consider and note the internal audit annual opinion.

10. Background Documents

10.1 None.

11. Appendices

Appendix 1 – Internal Audit Report and Opinion 2020/21