

Record of Officer Decision

Internal Audit - Annual Audit Report 2019-20

Decision Taker and Date Decision Taken:

Chief Finance Officer on 28 May 2020

Summary of Matter or Issue Requiring Decision:

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all authorities need to carry out an annual review of the effectiveness of their internal audit system and need to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit Plan for 2019/20 was presented and approved by the Audit Committee in March 2019. The Annual Audit Report reviews the work undertaken to date in 2019/20 and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

Overall, based on work performed during 2019/20 and experience from previous years, the Head of Internal Audit's opinion was one of 'Substantial Assurance' on the adequacy and effectiveness of much of the Authority's internal control framework. The exception to this was the Children's Directorate where an opinion of 'Limited Assurance' was provided, however the Head of Internal Audit recognised the Directorate was showing a positive direction of travel and was currently driving significant change through a service programme.

Prior to consideration of the report, the report was duly published in advance giving all Members including Audit Committee Members the opportunity to comment in advance.

Decision Taken:

That the Internal Audit – Annual Audit Report 2019-20 be noted.

Summary of Reason(s) for Decision Taken:

To ensure compliance with The Accounts and Audit (Amendment) (England) Regulations 2015 and for the Head of Internal Audit to provide an opinion on the overall adequacy and effectiveness of the Authority's internal control environment that can be used by to inform the Authority's Annual Governance Statement (AGS).

Summary of Alternatives or Options considered and rejected and Background Papers:

None.

Details of any conflict of interest and dispensation granted to the Officer taking the decision or by any Member of the Council in delegating responsibility for any specific express delegation:

None.

Implementation:

This decision will be implemented immediately.

A copy of this decision and any supporting documentation considered by the Officer taking this decision may also be available for inspection by the public at the Council's offices or posted upon payment of any copying and postage charges. Any member of the public wishing to take up either of these options is asked to please ring (01803) 207087 or email governance.support@torbay.gov.uk

Signed: _____ Date: _____
Chief Finance Officer