Report No: 116/2022
PUBLIC REPORT

AUDIT AND RISK COMMITTEE

28 June 2022

ANNUAL INTERNAL AUDIT REPORT AND OPINION 2021/22

Report of the Chief Internal Auditor

Strategic Aim:	All	
Exempt Information	No	
Cabinet Member(s) Responsible:	Cllr K Payne, Portfolio Holder for Finance, Governance and Performance, Change and Transformation	
Contact Officer(s):	Rachel Ashley-Caunt, Chief Internal Auditor	Tel: 07799 217378 rashley-caunt@rutland.gov.uk
Ward Councillors	N/A	

DECISION RECOMMENDATIONS
That the Committee notes the Annual Internal Audit Report and Opinion for 2021/22.

1 PURPOSE OF THE REPORT

1.1 To provide Members with the Annual Internal Audit Report and Opinion for 2021/22, in line with the Public Sector Internal Audit Standards.

2 BACKGROUND AND MAIN CONSIDERATIONS

2.1 The Public Sector Internal Audit Standards (the Standards) require the Chief Internal Auditor to provide an annual Internal Audit report and opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework (i.e. the control environment) that can be used by the organisation to inform its Annual Governance Statement. This report provides a copy of the Annual Report which contains the annual opinion and the basis for this, for the Committee's attention.

2.2 Based upon the work undertaken by Internal Audit during 2021/22, the Chief Internal Auditor's overall opinion on the Council's control environment is that Satisfactory Assurance can be given that there is generally a sound system of internal control, designed to meet the organisation's objectives and that controls are generally

operating effectively in practice. However, no systems of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance.

2.3 Appendix A to this report provides a copy of the Annual Report which includes the detailed Opinion on the Council's control framework for 2021/22 and the basis for this opinion.

2.4 The report includes details of the delivery of the Internal Audit Plan for 2021/22 and achievement of the service's performance indicators. The team has delivered 100% of the agreed assignments from the Internal Audit Plan for the year and performed well against performance indicators.

3 CONSULTATION

3.1 Not applicable.

4 ALTERNATIVE OPTIONS

4.1 Not applicable.

5 FINANCIAL IMPLICATIONS

5.1 There are no financial implications arising from this report.

6 LEGAL AND GOVERNANCE CONSIDERATIONS

6.1 The annual Internal Audit report forms part of the evidence that supports the Council's Annual Governance Statement and provides assurance over the adequacy and effectiveness of the Council's internal controls to manage the key risks and inform risk management arrangements.

6.2 There are no legal implications arising from this report

7 DATA

7.1 A Data Protection Impact Assessments (DPIA) has not been completed because there are no risks/issues to the rights and freedoms of natural persons.

8 EQUALITY IMPACT ASSESSMENT

8.1 There are no equality implications

9 COMMUNITY SAFETY IMPLICATIONS

9.1 There are no community safety implications

10 HEALTH AND WELLBEING IMPLICATIONS

10.1 There are no health and wellbeing implications.

11 CONCLUSION AND SUMMARY OF REASONS FOR THE RECOMMENDATIONS

11.1 The Annual Internal Audit Report and Assurance Opinion for 2021/22 are provided

for the Committee's review and to inform the Annual Governance Statement.

12 BACKGROUND PAPERS

12.1 There are no additional background papers to the report

13 APPENDICES

13.1 Appendix A: Internal Audit Annual Report and Opinion 2021/22

Large Print or Braille Version of this Report is available upon request – Contact 01572 722577