

WEST OXFORDSHIRE DISTRICT COUNCIL
AUDIT & GENERAL PURPOSES COMMITTEE
THURSDAY 25 JULY 2019
ANNUAL INTERNAL AUDIT OPINION 2018/2019
REPORT OF THE SECTION 151 OFFICER
(Contact: Jenny Poole, Tel: (01285 623313))

1. PURPOSE

To consider the Annual Internal Audit Opinion for 2018/2019.

2. RECOMMENDATIONS

That the committee considers the report and comments as necessary.

3. BACKGROUND

- 3.1. The primary role of Internal Audit is to provide assurance that the Council's systems are effective and constitute a proper administration of its affairs. To this end, Internal Audit carries out a programme of audits that is agreed annually in advance with Heads of Service, Management Team, Members and shared with the External Auditors.
- 3.2. Internal Audit work is conducted in accordance with the Public Sector Internal Audit Standards.
- 3.3. On the conclusion of each audit, Internal Audit gives a summary opinion on the extent to which such assurance can be given; this overall audit opinion is primarily based on the adequacy of the operational controls in place.
- 3.4. Where the audit has indicated that improvement is necessary, action plans comprising specific recommendations have been agreed with the relevant Managers and Heads of Service and continue to be monitored by Internal Audit.
- 3.5. A summary of audit findings for 2018/19 is included at Appendix A. The overall effectiveness of the System of Internal Control is reported as '**Reasonable**'.
- 3.6. Due to the information contained in The Internal Audit Annual Opinion, it was deemed unnecessary to submit a quarterly monitoring report. Instead, we have produced a condensed version of the usual report which contains a summary of the work concluded since the last meeting of this Committee which appears as Appendix B.

4. ALTERNATIVES/OPTIONS

Not applicable.

5. FINANCIAL IMPLICATIONS

There are no direct financial implications.

6. REASONS

Not applicable.

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Background Papers:

None