

Surrey Heath Borough Council

Audit and Standards

11 July 2023

Annual Review of the Effectiveness of the Internal Audit System

Strategic Director/Head of Service Gavin Ramtohal
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Wards Affected: N/a

Summary and purpose

To provide an annual review of the effectiveness of the Internal Audit function operating at the Council for the year 2022-23

Recommendation

The Committee is advised to RESOLVE that

- (i) to note and approve the report on the Review of the Effectiveness of Internal Audit for the reporting period 2022-23

1. Background and Supporting Information

- 1.1 The Accounts and Audit Regulations 2006 (amended 2011) require local authorities to carry out an annual review of the effectiveness of the internal audit function.

2. Reasons for Recommendation

- 2.1 The Accounts and Audit Regulations require local authorities to carry out an annual review of the effectiveness of the internal audit function.

3. Proposal and Alternative Options

- 3.1 No alternative proposal.

4. Contribution to the Council's Five Year Strategy

- 4.1 Failure to operate an effective internal audit service could reduce the level of assurance given to senior management and Members over the level of risk,

controls, accounting records and governance arrangements operating at the Council.

5. Resource Implications

5.1 No matters arising.

6. Section 151 Officer Comments:

6.1 No matters arising.

7. Legal and Governance Issues

7.1 No matters arising.

8. Monitoring Officer Comments:

8.1 No matters arising.

9. Other Considerations and Impacts

Environment and Climate Change

9.1 No matters arising.

Equalities and Human Rights

9.2 No matters arising.

Risk Management

9.3 No matters arising.

Community Engagement

9.4 No matters arising.

Annexes

Annex A – Annual review of the Effectiveness of Internal Audit Systems Report

Background Papers

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