

Board/Committee:	Audit and Standards Sub Board
Date of Meeting:	20 th June 2024
Title:	Internal Audit Annual Audit Opinion 2023/24
Author:	Chief Internal Auditor
Status:	FOR NOTING

Purpose

To table the Annual Audit Opinion for 2023/24 for noting to the Members with responsibility for governance, as set out in Appendix A.

Recommendations

The members note the Annual Audit Opinion 2023/24, as set out in Appendix A.

1. Background & Purpose

- 1.1 The purpose of this report is to provide the Audit and Standards Sub Board with an overview of completed audit work in 2023/24. The report is a culmination of all the work undertaken by GBC Internal Audit for 2023/24 and is a requirement for the Annual Governance Statement and the Public Sector Internal Audit Standards. All work undertaken is in line with the Audit Charter, Code of Ethics and Strategy

2. Report

- 2.1 Appendix A is the Annual Audit Opinion 2023/24.

3. Conclusion

- 3.1 That the board note the Internal Audit Annual Opinion 2023/24, which is Reasonable Assurance on the internal control framework.

Financial Services comments:	Nil
Legal Services comments:	Nil
Crime and Disorder:	Nil
Equality and Diversity:	Nil
Service Improvement Plan implications:	The delivery of the annual audit plan is a key function of the service.
Corporate Plan:	It supports the Council in pursuit of excellence through delivering an effective and high quality governance evaluation and monitoring.
Risk Assessment:	The work performed by Internal Audit assists in reducing the overall risk exposure in the Council's operations and provides a high degree of assurance to management in placing reliance on the adequacy of internal controls within their Services
Background papers:	None
Appendices/Enclosures:	Appendix A – Internal Audit Annual Audit Opinion 2023/24
Report author/ Lead Officer:	Paul Somerset - Chief Internal Auditor