

## DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
MERSEY INTERNAL AUDIT AGENCY (MIAA)	AUDIT AND GOVERNANCE COMMITTEE	20 July 2023	4
<b>INTERNAL AUDIT ANNUAL REPORT AND HEAD OF INTERNAL AUDIT OPINION 2022/23</b>			

### PUBLIC ITEM

This item is for consideration in the public part of the meeting.

### SUMMARY

The purpose of this report is to summarise the work undertaken by the Internal Audit Service during 2022/23 and to give a Head of Internal Audit Opinion (HOIAO) as required by the Public Sector Internal Audit Standards (PSIAS) on the adequacy and effectiveness of the Council's framework of governance, risk management and control.

### RECOMMENDATION

That the Committee notes the contents of the report.

### SUMMARY OF PREVIOUS DECISIONS

None

### CORPORATE PRIORITIES

Economy – To create a vibrant and healthy economy	√
Environment – To deliver services customers expect	√
Efficiency – By spending money in the most efficient way	√
Tourism – To create a great place to live and visit	√

### REPORT

#### THE ROLE OF INTERNAL AUDIT

1. The Internal Audit Service is an assurance function that provides an independent and objective opinion on the adequacy and effectiveness of the council's control environment. The Public Sector Internal Audit Standards (PSIAS) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA) require the head of internal audit to provide an opinion on the council's control environment. This report fulfils this requirement and assists the councils in meeting the requirements of the Accounts and Audit Regulations 2015.

## OVERALL OPINION

2. The Public Sector Internal Audit Standards require the Head of Audit to provide an opinion on the overall adequacy and effectiveness of the organisation's framework of control, risk management and governance. This opinion is based upon the work undertaken by the Internal Audit Service throughout the year. The Head of Internal Audit provided by MIAA on behalf of the Council is attached

IMPLICATIONS	
Finance	No implications
Legal	There are no legal implications from this report; however the provision of an Internal Audit Service is a requirement of the Accounts and Audit Regulations 2015.
Community Safety	No implications
Human Rights and Equalities	No implications
Sustainability and Environmental Impact	No implications
Health & Safety and Risk Management	No implications

LEAD AUTHOR	CONTACT DETAILS	DATE
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BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
None		

Attached documents

Appendix 1 – Internal Audit Annual Report and Head of Internal Audit Opinion 2022/23