



WEST NORTHAMPTONSHIRE COUNCIL

AUDIT AND GOVERNANCE COMMITTEE

Report Title Internal Audit Annual Assurance Opinion 2022-23

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Contributors/Checkers/Approvers

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List of Appendices

Appendix 1 – Annual Assurance Opinion

1. Purpose of Report

1.1 The purpose of this report is to receive and consider the Internal Audit Assurance Opinion 2022-23.

2. Executive Summary

2.1 The Head of Audit and Risk Management is required to provide an annual assurance opinion on the Council's control environment informed by Internal Audit activity. The opinion contributes to the Council's Annual Governance Statement.

3. Recommendations

3.1 It is recommended that the Committee receive and consider the Assurance Opinion.

4. Reason for Recommendations

- 4.1 The Audit and Governance Committee is responsible for:
- Providing independent assurance as to the Council's governance, risk management framework and associated control environment
 - Providing independent scrutiny of the Council's financial and non-financial performance and overseeing the Council's financial reporting process

5. Report Background

- 5.1 The Audit and Governance Committee approve and monitor the Internal Audit plan for the Council and receive the Annual Assurance opinion.

6. Issues and Choices

- 6.1 The Head of Audit and Risk Management considers that the audit activity during the year provides sufficient coverage to inform the Annual Assurance opinion.

7. Implications (including financial implications)

7.1 Resources and Financial

- 7.1.1 There are no resources or financial implications arising from the proposals.

7.2 Legal implications

- 7.2.1 Internal Audit support the Council to meet its obligations under the Accounts and Audit Regulations 2015

7.3 Risk

- 7.3.1 There are no risks directly related to the service.

7.4 Consultation

- 7.4.1 No consultation is required

7.5 Consideration by Overview and Scrutiny

- 7.5.1 No Overview and Scrutiny comments

7.6 Climate Impact

- 7.6.1 There are not direct climate or environmental implications

7.7 Community Impact

7.7.1 There is no community impact

7.8 **Communications**

7.8.1 There are no recommended communications

8. Background Papers

8.1 Previous Internal Audit reports to Committee.