

Crawley Borough Council

Report to the Audit Committee

9 July 2024

Internal Audit Annual Report and Opinion 2023/24

Report of the Head of Corporate Finance – FIN/664

1. Purpose

1.1. The purpose of this report is to present the Internal Audit Annual Report and Opinion for 2023/24 to the Audit Committee in accordance with the requirements of the Public Sector Internal Audit Standards. The report:

- Summarises the work undertaken by Internal Audit during 2023/24 and provides an overall opinion on the adequacy of the Council's governance arrangements, risk management systems and internal control environment.
- Summarises the effectiveness of audit work.
- Provides a statement on conformance with the Public Sector Internal Audit Standards.

2. Recommendations

2.1. The Committee is requested to note this report.

3. Reasons for the Recommendations

3.1. To comply with the requirements set out in the Public Sector Internal Auditing Standards 2013 (updated 2017).

3.2. The Audit Committee is responsible for reviewing the effectiveness of the Council's system of internal control.

4. Background

4.1. On 20 March 2023 the Committee endorsed the Internal Audit Plan 2023/24. Work against this plan has continued throughout the year, with periodic progress updates being brought to this Committee.

4.2. The Annual Internal Audit Report and Opinion 2023/24 attached at Appendix 1 sets out the Head of Internal Audit's Opinion of the Council's framework of risk management, governance and internal control. It is based on the findings of the internal audit reviews undertaken over the course of the year.

5. Implications

5.1. There are no implications of this report.

6. Background Papers

Internal Audit Plan 2023/24.

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