



**Governance and Audit  
Committee**

**19 July 2022**

**Subject: Internal Audit Annual Report 2021/22**

Report by:	Alastair Simson (Principal Auditor, Lincolnshire County Council)
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Purpose / Summary:	This report gives the Head of Internal Audit's opinion on the adequacy of the Council's, governance, risk and control environment and the delivery of the Internal Audit Plan for 2021/22.

**RECOMMENDATION(S):**

1. That the Committee consider the Head of Audit's Annual Report and Opinion for 2021/2022 and identifies any actions it requires.
2. That the Committee take into account this Annual Report and the Head of Internal Audit's opinion when considering the Council's Annual Governance Statement 2021/2022

## IMPLICATIONS

**Legal:** None.

(N.B.) Where there are legal implications the report **MUST** be seen by the MO

**Financial:** FIN/53/23/SL

(N.B.) All committee reports **MUST** have a Fin Ref

**Staffing:** None.

(N.B.) Where there are staffing implications the report **MUST** have a HR Ref

**Equality and Diversity including Human Rights :**

None.

**Data Protection Implications:**

None.

**Climate Related Risks and Opportunities:**

None.

**Section 17 Crime and Disorder Considerations:**

None.

**Health Implications:**

None.

**Title and Location of any Background Papers used in the preparation of this report :**

None.

**Risk Assessment :**

None.

**Call in and Urgency:**

**Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?**

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

**Yes**

**No**

**x**

**Key Decision:**

A matter which affects two or more wards, or has significant financial implications

**Yes**

**No**

**x**

## **Executive Summary**

1. The Annual Internal Audit Report aims to present a summary of the audit work undertaken over the past year. In particular:
  - Include an opinion on the overall adequacy of and effectiveness of the governance framework and internal control system and the extent to which the Council can rely on it;
  - Inform how the plan was discharged and of overall outcomes of the work undertaken;
  - Draw attention to any issues particularly relevant to the Annual Governance Statement.
  
2. Our internal audit service continues to work well with the Governance and Audit Committee and Management to help the Council maintain effective governance, risk and control processes.
  
3. The Full Report can be found in Appendix 1.