



**Governance & Audit  
Committee**

**20 June 2017**

**Subject: Internal Audit Annual Report – 2016/17**

Report by:	Ian Knowles Director of Resources Lucy Pledge (Head Audit & Risk Management – Lincolnshire County Council)
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Purpose / Summary:	The Internal Audit Plan was approved on the 17 <sup>th</sup> March 2016. 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 2016/17.

<b>RECOMMENDATION(S):</b>	<ol style="list-style-type: none"><li><b>1. That the Committee consider the Head of Audit's Annual Report and Opinion for 2015/16 and identifies any actions it requires.</b></li><li><b>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 2017.</b></li></ol>
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## IMPLICATIONS

**Legal:** None directly arising from the report

**Financial: FIN REF 41/17** None directly arises from the report.

**Staffing:** None.

**Equality and Diversity including Human Rights:**

*NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.*

None arising from this report

**Risk Assessment:** N/A

**Climate Related Risks and Opportunities:** None arising from this report

**Background Papers:** No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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**Call in and Urgency:**

**Is the decision one to which Rule 14 of the Scrutiny Procedure Rules apply?**

**Yes**

**No**

**Key Decision:**

**Yes**

**No**

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 content of the Internal Audit Annual report has also informed the development of the Councils' Annual Governance Statement 2017 – due to be presented to this Committee
4. The detailed report is attached in Appendix A.