

Audit, Governance and Standards Committee

24th July 2019

Annual Internal Audit and Fraud Report 2018/19

Head of the South West London Audit Partnership

Purpose

To consider the Internal Audit and Fraud Report (the review of performance for the past year) summarising some highlights from the Service's work in 2018/19.

FOR INFORMATION

Key Points

- A. The Internal Audit Service “primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation’s objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources”. Each year it submits to Members an Internal Audit Plan (the service’s work programme for the forthcoming year), and an Annual Internal Audit Report which summarises the work undertaken during the year by the Internal Audit and Fraud teams in delivering the Audit and Fraud Plans.
- B. In accordance with Public Sector Internal Audit Standards (PSIAS), the Annual Internal Audit and Fraud Report, attached at Annex 1, includes an annual audit opinion on the adequacy and effectiveness of the Council’s internal control environment. This opinion forms part of the overall assessment of governance arrangements detailed in the Annual Governance Statement.
- C. There are no resource implications arising directly from this report’s recommendations.

Background papers

None

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