

INTERNAL AUDIT REPORT AND OPINION 2023-24

1. RECOMMENDATION

1.1 That the Audit Committee note the Internal Audit Report and Opinion for 2023-24.

2. INTRODUCTION

2.1 The purpose of this report is to provide the Audit Committee with the Chief Internal Auditor's opinion on the adequacy and effectiveness of the Council's framework of risk management, internal control and governance for the year ending 31 March 2024.

3. BACKGROUND

3.1 In accordance with proper internal audit practices, the Chief Internal Auditor is required to provide a written report reviewing the effectiveness of Council's framework of risk management, internal control and governance to inform the production of the Annual Governance Statement.

3.2 The Annual Report for 2023-24 (attached as Appendix A) provides the Chief Internal Auditor's opinion and summarises the audit work from which that opinion is derived.

4. FINANCIAL IMPLICATIONS

4.1 The audit plan consisted of 400 audit days including 18 audit days provided to the New Forest National Park Authority under the current Service Level Agreement. The Council's budget for 2023-24 reflected these arrangements.

5. CRIME & DISORDER IMPLICATIONS

5.1 There are no crime and disorder implications arising directly from this report, however inadequate audit coverage may result in areas of control weakness, unacceptable risks or governance failings as well as the increased potential for error and fraud.

6. ENVIRONMENTAL IMPLICATIONS

6.1 There are no matters arising directly from this report.

7. EQUALITY & DIVERSITY IMPLICATIONS

7.1 There are no matters arising directly from this report.

8. DATA PROTECTION IMPLICATIONS

8.1 There are no matters arising directly from this report.

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Background Papers:

Internal Audit Plan 2023-24
Internal Audit Charter 2023-24