

INTERNAL AUDIT 2021/22

Summary: To present the Internal Audit Report for 2021/22.

Recommendation: That the Internal Audit Report be noted.

Report by: David Shelmerdine – Internal Auditor

1. Under the Accounts and Audit Regulations 2015, the Board is required to carry out an Internal Audit of its functions in accordance with the mandatory sections of guidance published by the Joint Panel on Accountability and Governance in March 2021.
2. For 2021/22, the Internal Audit work was carried out by David Shelmerdine, an independent qualified accountant appointed by the Board.
3. The programme of work for the year was approved by the Finance and Governance Sub-Committee at its meeting in September 2021.
4. A summary of the audit scope and coverage is attached at *Appendix B(i)*, together with brief details of the audit findings and conclusions. The report records only one area for “Agreed Action” by management in the current year (item 1.3 a).
5. The overall audit conclusion arising from the year’s work is that, in all significant respects, the Board has adequate assurance that good systems are in place; that those systems and controls are operating as intended; and that improvements have been made in line with previous audit recommendations.
6. The report has been considered and accepted by members of the Board’s Finance and Governance Sub-Committee at its meeting in May 2022.
7. Internal Audit work feeds into and supports the Board’s mandatory Annual Governance Review, which has been reported formally to the Executive Committee, and which is presented for approval at this AGM.
8. In addition, under the Limited Assurance regime, the Board’s External Auditor requires that Internal Audit opinions for the year should be summarised in a specified format within the Board’s Annual Governance and Accountability Return (AGAR), which is also presented for approval at this AGM.

Supporting Documents

- Appendix B(i) – Internal Audit Report