

## INTERNAL AUDIT 2022/23

**Summary:** To present the Internal Audit Report for 2022/23.

**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 arrange an Internal Audit of its functions in accordance with the mandatory sections of guidance published in March 2022 by the Joint Panel on Accountability and Governance.
2. The programme of work for 2022/23 was approved by members of the Finance and Governance Committee in November 2022. The programme was completed by David Shelmerdine, an independent qualified accountant and auditor appointed by the Board.
3. 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 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 all previous audit recommendations.
4. The report draws attention to two areas of on-going improvement (at item 1.4 d and 2.3 a), but makes no other specific recommendations for action.
5. The report has been considered and accepted by members of the Board's Finance and Governance Committee at its meeting on 5 June 2023.
6. 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.
7. 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