

## **Report of the Head of Internal Audit – Worcestershire Internal Audit Shared Service (WAISS)**

### **Annual Report of Internal Audit 2024/25**

#### **Purpose of report**

1. To present the annual report of Internal Audit for 2024/25 for scrutiny.
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#### **Recommendation**

***The Treasurer recommends that the Annual Report of Internal Audit for 2024/25 is noted.***

#### **Introduction and Background**

2. The purpose of this report is to provide the Committee with the annual internal audit opinion on the organisation's framework of internal control, risk management and governance.
3. The Accounts and Audit Regulations and the Internal Audit Standards (the Standards) require the Head of Internal Audit to provide an annual Internal Audit Opinion and report that can be used by the organisation to inform its Annual Governance Statement. The Standards also specify that the report must contain:
  - An internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (i.e. the control environment);
  - A summary of the audit work from which the opinion is derived and any work by other assurance providers upon which reliance is placed; and
  - A statement on the extent of conformance with the Standards including progress against the improvement plan resulting from any external assessments.
4. Appendix A to this report provides the Internal Audit Annual Report; this includes the Head of Internal Audit's opinion on the control environment for 2024/25 and the basis for this opinion. The Head of Internal Audit's overall opinion is that Reasonable Assurance can be given that there is an adequate and effective governance, risk and control framework in place, designed to meet the organisation's objectives.

## Corporate Considerations

<p><b>Resource Implications</b> (identify any financial, legal, property or human resources issues)</p>	<p>There are no financial issues that require consideration. The Authority is a partner in the Internal Audit Shared Service. The Treasurer is appraised of the position quarterly during the Partner Board meetings.</p>
<p><b>Strategic Policy Links &amp; Core Code of Ethics</b> (Identify how proposals link with current priorities &amp; policy framework and align to the Core Code of Ethics)</p>	<p>Audit work is risk based and linked to the delivery of priorities and policy framework.</p>
<p><b>Productivity &amp; Efficiency</b> (Identify how proposal improves productivity or efficiency)</p>	<p>N/A</p>
<p><b>Risk Management / Health &amp; Safety</b> (identify any risks, the proposed control measures and risk evaluation scores).</p>	<p>Yes, whole report.</p>
<p><b>Consultation</b> (identify any public or other consultation that has been carried out on this matter)</p>	<p>N/A – no policy change is recommended.</p>
<p><b>Equalities</b> (has an Equalities Impact Assessment been completed? If not, why not?)</p>	<p>N/A</p>
<p><b>Data Protection Impact Assessment</b> (where personal data is processed a DPIA must be completed to ensure compliant handling)</p>	<p>N/A</p>

## Supporting Information

Appendix 1 – Annual Report of Internal Audit 2024/25