

<b>SUBJECT:</b>	<b>ANNUAL INTERNAL AUDIT REPORT</b>
<b>REPORT BY:</b>	<b>AUDIT MANAGER</b>
<b>LEAD OFFICER:</b>	<b>AUDIT MANAGER</b>

## 1. Purpose of Report

- 1.1 To receive and comment upon the Annual Internal Audit Report.

## 2. Executive Summary

- 2.1 The purpose of the annual internal audit report (Appendix A) is to provide a summary of Internal Audit work undertaken during 2019/2020 timed to support the Annual Governance Statement by providing an opinion on the organisation's governance, risk management and internal control environment.

Overall our opinion in the four areas was substantial (green) which indicates performing well: no concerns that significantly affect the governance framework and successful delivery of the Council priorities.

## 3. Annual Audit Report

- 3.1 The Annual Internal Audit Report of City of Lincoln Council aims to present a summary of the audit work undertaken over the past year. In particular:

- Include an opinion on the overall adequacy of and effectiveness of the governance framework and internal control system and the extent to which the Council can rely on it;
- Informs how the plan was discharged and of overall outcomes of the work undertaken;
- Draws attention to any issues particularly relevant to the Annual Governance Statement.

- 3.2 This Annual Report is based on work undertaken and opinions obtained prior to the outbreak of the Covid-19 virus.

In line with the corporate strategy responding to the pandemic, audit resources have been redeployed to deliver key services, supporting business and protecting the most vulnerable.

- 3.3 The impacts of the virus on the Council's governance framework and internal controls will be assessed and a report to Audit Committee will follow in due course.

The virus has made it difficult to close down some audits but in these cases

sufficient work had been done to be able to give an audit opinion.

#### **4. Organisational Impacts**

##### **4.1 Finance (including whole life costs where applicable)**

There are no financial implications

##### **4.2 Legal Implications including Procurement Rules**

To ensure compliance with the Accounts and Audit regulations and Internal Audit standards an annual report should be produced

#### **5. Recommendation**

##### **5.1 That Audit Committee note the contents of the report and appendices.**

**Is this a key decision?**

No

**Do the exempt information categories apply?**

No

**Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?**

No

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**How many appendices does the report contain?**

Two

**List of Background Papers:**

None

**Lead Officer:**

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