

Internal Audit Activity and Annual Opinion 2016-17

Purpose of the Report

1. The Internal Audit Plan for 2016/17 was noted by the Committee in April 2016.
2. This report provides the Committee with an overview of the internal audit activity and performance for 2016/17. It further provides an overall audit opinion on the Council's internal control environment. In particular it provides:
 - an update on the delivery of the 2016/17 Internal Audit Plan, including outcomes of audits; and
 - the results and outcomes of follow-up reviews carried out during this period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year; and

Executive Summary

3. Overall 57 audits have been completed for the 2016/17 year.
4. The report on Internal Audit Activity and Opinion 2016/17 summarises the outcomes of work during the year, including audit opinions and recommendations made throughout the year. It also provides an independent audit opinion on the internal audit control environment for the Council, which is **reasonable assurance**. This opinion helps to inform the Council's Annual Governance Statement.
5. From this work no high significant 'corporate' risks have so far been identified.

Proposal

6. Members are asked to note the Annual Activity Report and Opinion 2016/17.

7. Reason for Proposal

8. To ensure an effective IA function and strong control environment for the Council.

Michael Hudson**Associate Director, Finance, S.151 Officer**

Report author: Michael Hudson
01225 713601
michael.hudson@wiltshire.gov.uk

Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – Internal Audit Activity and Annual Opinion 2016/17