

**Audit, Risk and Governance Committee**  
Meeting to be held on Monday, 24 July 2023

Electoral Division affected:  
(All Divisions);

**Internal Audit Annual Report 2022/23**  
(Appendices 'A' to 'D' refer)

Contact for further information:  
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### **Brief Summary**

The Audit, Risk and Governance Committee has considered periodic progress reports throughout the year that support this overall report and the conclusion that limited assurance can be provided over the county council's systems of internal control and governance. This report summarises the work that the Internal Audit Service has undertaken during 2022/23 and the key themes arising in relation to internal control, governance and risk management across the county council.

### **Recommendation**

The Audit, Risk and Governance Committee is asked to consider and comment on this report and the information it provides to support the county council's Annual Governance Statement for 2022/23.

### **Detail**

The Internal Audit Service is an assurance function that provides an independent and objective opinion on the adequacy and effectiveness of the county council's control environment. The Public Sector Internal Audit Standards (PSIAS) issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA) require the Head of Internal Audit to provide an opinion on the county council's control environment and a written report to those charged with governance, timed to support the Annual Governance Statement.

### **Appendices**

Appendices A to D, are attached to this report. For clarification they are summarised below and referenced at relevant points within this report.



<b>Appendix</b>	<b>Title</b>
Appendix A	The Internal Audit Annual Report for Lancashire County Council
Appendix B	Sets out the scope and responsibilities of Internal Audit in support of the Head of Internal Audit's annual opinion.
Appendix C	Sets out a description of the assurance provided for each individual internal audit assignment.
Appendix D	Internal Audit Service's Data Analytics Strategy

### **Consultations**

N/A

### **Implications:**

This item has the following implications, as indicated:

### **Risk management**

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's frameworks of governance, risk management and internal control.

### **Local Government (Access to Information) Act 1985 List of Background Papers**

Paper	Date	Contact/Tel
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N/A

Reason for inclusion in Part II, if appropriate

N/A

