

**HEAD OF INTERNAL AUDIT ANNUAL REPORT AND OPINION 2019/20**

Report of the Corporate Director, Corporate and Support Services

**1. INTRODUCTION AND PURPOSE OF REPORT**

- 1.1 It is a requirement of the Public Sector Internal Audit Standards (PSIAS) that the Head of Internal Audit, Risk and Insurance prepares an annual report containing an overall opinion on the Council's control framework.
- 1.2 The attached report contains this statement and details the audit work undertaken in the year from which the overall opinion has been drawn.
- 1.3 The annual report provides the evidence for the overall opinion and assurance statement of the Head of Internal Audit, Risk and Insurance and his judgement whether there is generally a sound system of internal control, adequately designed to meet the Council's objectives, and controls are being applied consistently. The overall conclusion is either substantial, moderate, limited or no assurance.
- 1.4 The evidence used to support the judgement is varied and includes:
  - The work undertaken by the internal audit service throughout the 2018/19 financial year;
  - Assurances provided for each individual audit review;
  - Management's response to audit findings;
  - The implementation of agreed recommendations;
  - The internal control environment;
  - Risk management arrangements;
  - Corporate governance arrangements.

**2. CONCLUSIONS AND RECOMMENDATIONS**

Audit Committee is asked to note the Annual Report and Opinion of the Head of Internal Audit.

**BACKGROUND PAPERS**

Public Sector Internal Audit Standards.

Anyone wishing to inspect the above background papers or requiring further information should contact John Pearsall on telephone number 0161 474 4033 or alternatively email [john.pearsall@stockport.gov.uk](mailto:john.pearsall@stockport.gov.uk)