

ANNUAL HEAD OF INTERNAL AUDIT OPINION AND REPORT 2020-21

Report of the Deputy Chief Executive (and Section 151 Officer)

1. INTRODUCTION AND PURPOSE OF REPORT

- 1.1 The attached report (appendix 3) contains this statement and details the audit work undertaken in the year from which the overall opinion has been drawn.
- 1.2 The Covid-19 pandemic has had significant implications for the delivery of services for the 2020-21 year. The Council experienced significant organisational disruption, new emergency responsibilities, changes in risk appetite and the control environment with staff primarily delivering services whilst working remotely from home. This has inevitably impacted on internal control, risk management and corporate governance arrangements throughout the Council. In the context of the above, conducting this annual report to deliver an opinion on the full financial year has been a challenge.
- 1.3 The annual report provides the evidence for the overall opinion and assurance statement of the Head of Internal Audit 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 2020/21 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;
 - Other areas of assurance.

2. CONCLUSIONS AND RECOMMENDATIONS

- 2.1 Audit Committee is asked to note the contents of the annual report

BACKGROUND PAPERS

There are none.

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