

CORPORATE INTERNAL CONTROL AUDIT OPINION 2004/05

Report By: Principal Audit Manager

Wards Affected

County-wide

Purpose

To report on the approach and level of the Audit Opinion on the Council's overall internal control environment.

Financial Implications

None

Background

1. The CIPFA Code of Practice for Internal Audit in Local Government states that the Head of Internal Audit's formal annual report to the organisation should include an opinion on the overall adequacy and effectiveness of the organisation's internal control environment.
3. The Audit Strategy approved by Cabinet on 14th April 2005 sets out the approach to demonstrate the resilience of the Audit Opinion. The matrix in Appendix 1 linked to the Audit Strategy sets out how the Council's overall opinion was reached for 2004/05.
4. The Head of Internal Audit has reported a satisfactory system of internal control.

Recommendation

THAT the report is noted subject to any comments the Committee wishes to make.

BACKGROUND PAPERS

Audit Services Strategy