

Internal Audit Annual Report and Opinion 2024/25

Report of the Chief Internal Auditor

For further information about this report please contact Chris Green,
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Service, on 07542 667712

1 Executive Summary

- 1.1 The purpose of this report is to provide the Committee with the annual internal audit opinion on the organisation's framework of internal control, risk management and governance.

2 Recommendation

The Committee is asked to:

Note the Report and the 2024/25 Internal Audit Opinion and Commentary.

3 Background

- 3.1 The Accounts and Audit Regulations and the Public Sector Internal Audit Standards (the Standards) require the Head of Internal Audit to provide an annual Internal Audit Opinion and report that can be used by the organisation to inform its Annual Governance Statement. The Standards also specify that the report must contain:
- An internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (i.e. the control environment);
 - A summary of the audit work from which the opinion is derived and any work by other assurance providers upon which reliance is placed; and

- A statement on the extent of conformance with the Standards including progress against the improvement plan resulting from any external assessments.

3.2 **Appendix 1** to this report provides the Internal Audit Annual Report; this includes the Head of Internal Audit's opinion on the control environment for 2024/25 and the basis for this opinion. The Head of Internal Audit's overall opinion is that **Reasonable Assurance** can be given that there is an adequate and effective control framework in place, designed to meet the organisation's objectives.

4 **Financial Implications**

There are no financial implications arising from this report.

5 **Legal Comment**

There are no legal implications arising from this report.

6 **Equality Impact Assessment**

There are no equality or diversity implications arising from this report. An e-EQIA is not, therefore, required.

7 **Appendices**

Appendix Annual Report of Internal Audit

8 **Background Papers**

All supporting information is held by Worcestershire Internal Audit Shared Service and is available on request with the intellectual rights remaining with Shropshire and Wrekin Fire and Rescue Authority. The key documents are the Audit Reports and Standards, Audit and Performance Committee Progress Reports.