

**BRIDGEND COUNTY BOROUGH COUNCIL**

**REPORT TO AUDIT COMMITTEE**

**24th SEPTEMBER 2008**

**REPORT OF THE CORPORATE DIRECTOR - RESOURCES**

**ANNUAL INTERNAL AUDIT OPINION**

**1. Purpose of Report.**

1.1. To present to members the Chief Internal Auditor's annual opinion on the overall adequacy of the Council's internal control environment.

**2. Connection to Corporate Improvement Plan / Other Corporate Priority.**

2.1. Internal Audit's work impacts on all the Corporate Improvement Plan/other corporate priorities and without an audit assurance any assessment is incomplete

**3. Background.**

3.1. The Chief Internal Auditor is required both by the Council's Internal Audit Charter and CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom to prepare an Annual Opinion on the overall adequacy of the Council's internal control environment.

**4. Current situation / proposal.**

**4.1. Annual Internal Audit Opinion**

4.1.1. Based on work carried out by the Internal Audit Section and the reliance he has placed on the work of other assurance bodies, the Chief Internal Auditor has formed the opinion the Council's internal control arrangements provide adequate assurance that the key risks are controlled.

**4.2. Basis of the Opinion**

4.2.1. The opinion is primarily based on the work carried by the internal audit division plus the reliance he has placed on other assurance bodies.

4.2.2. In forming the opinion he did not rely only on work carried out in the last year but continues to be informed by earlier work where relevant. Without setting a hard and fast cut-off this does tend to mean that the opinion is mostly informed by the work carried out in the last two years.

**5. Effect upon Policy Framework& Procedure Rules.**

5.1. None

**6. Legal Implications.**

6.1. None

**7. Financial Implications.**

7.1. None

**8. Recommendation.**

8.1. That Members note the report

**Gareth Moss**  
**Director of Resources**  
**17 September 2008**

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**Background documents**

Audit Reports within the internal audit division.