



Internal Annual Report & Opinion

2024/25

July 2025 Executive Summary

Purpose of the report - The Head of Internal Audit is responsible for delivering an annual opinion and report to inform the Annual Governance Statement, concluding on the adequacy and effectiveness of the Council's governance, risk and control framework.

Page 4 – Internal Audit Approach. The Head of Internal Audit outlines the approach to each audit, considering the following key points.

- Level of assurance required.
- Significance of the objectives under review to the organization's success.
- Risks inherent in the achievement of objectives.
- Level of confidence required that controls are well designed and operating as intended.

Page 7 – Annual Audit Opinion. The Head of Internal Audit outlines what is used to aid there opinion and then provides the opinion for this year.

Page 8-10 – Key Observations on Governance, Risk & Control. Summary in chart form of the assurance opinions from 2024-25 reviews, followed by a narrative.

Page 11 - Additional Observations. Management Actions and Anti-fraud and Anti-corruption are covered within this section.

Page 12-13 – Quality Assurance, Improvement & Performance. This gives an update on the Quality Assurance process and also outlines performance and Improvement.

Page 14 – Appendix 1: Summary of assurance reviews throughout 2024/2025.