APPENDIX E

HARTLEPOOL
BOROUGH COUNCIL

FINAL

Internal Audit Report

Corporate Governance – Annual Governance Statement

Final Report

Internal Audit is an independent appraisal function that reviews the Council's activities, both financial and non-financial. Internal Audit provides a service to the whole Council in order to provide assurance on the arrangements for risk management, internal control and corporate governance, and to provide advice to support achievement of best practice.

All audit work has been carried out in accordance with the CIPFA Code of Practice for Internal Audit in Local Government in the UK, as reflected in the Internal Audit Manual.

The auditors involved in the work have no links to the subject matter of this audit or relationships with the clients that could compromise the impartiality or objectivity of the work undertaken.

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Scope, Objectives and Risks of the Audit

Scope
The scope of the audit was to review the process for producing the Annual Governance Statement and ensuring items identified in the 17/18 Annual Governance Statement action plan are regularly monitored and reviewed.

Objectives
The audit objectives were to ensure that the systems and procedures in place at the Fire Authority provide adequate arrangements for ensuring that:

- An Annual Governance Statement would be produced and presented with the accounting statements for 18/19 for the CFA.

Risks
The following risks were identified:

- The Annual Governance Statement is not produce in compliance with statute or good practice requirements.
- Actions identified in previous Annual Governance Statements are not monitored and reviewed.

Summary & Conclusion
In order to ensure that that the items identified in the 17/18 Annual Governance Statement action plan are regularly monitored, Performance outcomes are reported monthly to the Executive Leadership Team and monitoring reports are sent to the Audit and Governance Committee. Performance reports inform resource decisions after areas of poor performance are identified. An Improvement Action Plans – Annual Summary is produced on the outcomes of the implementation of action plans.
There were no matters arising.

The timetable for the production of the 18/19 Annual Governance Statement fits in with the requirement to produce the 18/19 Statement of Accounts and the requirement of Internal Audit to give an opinion on the internal control environment at the CFA.
There were no matters arising.

Overall, the existing processes and procedures in place continue to provide a high level of assurance that controls are operating as intended.

Noel Adamson
Head of Audit and Governance
Date: 05.06.19

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