

**ERW JOINT COMMITTEE
 17 MAY 2023**

**ERW HEAD OF INTERNAL AUDIT ANNUAL ASSURANCE
 OPINION 2021-22**

PURPOSE:

To provide the ERW Joint Committee with the ERW Head of Internal Audit's annual assurance opinion on the effectiveness of ERW's Governance, Internal Control, Risk Management and Financial Management Arrangements for 2021-22.

RECOMMENDATIONS / KEY DECISIONS REQUIRED:

The ERW Joint Committee consider the report and note the ERW Head of Internal Audit Annual Assurance Opinion for 2021-22.

REASONS:

To assist ERW to inform its Annual Governance Statement 2021-22.

<p>Report Author:</p> <p>Matthew Holder</p>	<p>Designation:</p> <p>ERW Head of Internal Audit</p>	<p>Tel No. 01437 776581</p> <p>E. Mail:</p> <p>Matthew.holder@pembrokeshire.gov.uk</p>
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**EXECUTIVE SUMMARY
ERW JOINT COMMITTEE
17 MAY 2023**

**ERW HEAD OF INTERNAL AUDIT ANNUAL ASSURANCE
OPINION 2021-22**

BRIEF SUMMARY OF PURPOSE OF REPORT

The Public Sector Internal Audit Standards (PSIAS) came into effect on 01 April 2013 and requires the Head of Internal Audit to “deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement”.

The purpose of the annual internal audit opinion is to contribute to the assurances available to the Section 151 Officer and the Joint Committee which underpin the assessment of the effectiveness of the system of internal control for ERW.

In order to form an opinion on each audit review, the Internal Audit Service have to obtain sufficient evidence on which to base their opinion, and by necessity this results in testing on a sample or selected basis and having to place reliance on assurances provided by management.

The Head of Internal Audit Opinion is that ERW has a moderate framework of governance, internal control, risk management and financial management arrangements in place. This means that there are weaknesses in the adequacy and/or effectiveness of governance, internal control, risk management and financial management arrangements, which could have an impact on the ability of ERW to achieve its objectives.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

Policy, Crime & Disorder and Equalities	Legal	Finance	Risk Management Issues	Staffing Implications
NONE	YES	YES	YES	NONE
1. Legal As outlined within the Head of Internal Audit Annual Assurance Opinion 2021-22.				
2. Finance As outlined within the Head of Internal Audit Annual Assurance Opinion 2021-22.				
3. Risk Management As outlined within the Head of Internal Audit Annual Assurance Opinion 2021-22.				

CONSULTATIONS

None.

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

None