



**PARTNERIAETH JOINT COMMITTEE  
16 JULY 2024**

**PARTNERIAETH HEAD OF INTERNAL AUDIT ANNUAL  
ASSURANCE OPINION 2023-24**

**PURPOSE:**

To provide the Joint Committee with the Partneriaeth Head of Internal Audit's annual assurance opinion on the effectiveness of Partneriaeth's Governance, Internal Control, Risk Management and Financial Management Arrangements for 2023-24.

**RECOMMENDATIONS / KEY DECISIONS REQUIRED:**

The Joint Committee consider the report and note the Partneriaeth Head of Internal Audit Annual Assurance Opinion for 2023-24.

**REASONS:**

To assist Partneriaeth to inform its Annual Governance Statement 2023-24.

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**EXECUTIVE SUMMARY  
PARTNERIAETH JOINT COMMITTEE  
16 JULY 2024**

**PARTNERIAETH HEAD OF INTERNAL AUDIT ANNUAL  
ASSURANCE OPINION 2023-24**

**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 Partneriaeth.

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 Partneriaeth has a reasonable framework of governance, internal control, risk management and financial management arrangements in place. This means that is generally a sound system of governance, internal control, financial management and risk management in place, however there were some issues, non-compliance or scope for improvement were identified which could have an impact on the ability of Partneriaeth to achieve its objectives.

**DETAILED REPORT ATTACHED?**

**YES**





## IMPLICATIONS

Policy, Crime & Disorder and Equalities <b>NONE</b>	Legal <b>YES</b>	Finance <b>YES</b>	Risk Management Issues <b>YES</b>	Staffing Implications <b>NONE</b>
<p><b>1. Legal</b> As outlined within the Head of Internal Audit Annual Assurance Opinion 2023-24.</p> <p><b>2. Finance</b> As outlined within the Head of Internal Audit Annual Assurance Opinion 2023-24.</p> <p><b>3. Risk Management</b> As outlined within the Head of Internal Audit Annual Assurance Opinion 2023-24.</p>				

## CONSULTATIONS

N/A
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<b>Section 100D Local Government Act, 1972 – Access to Information</b> <b>List of Background Papers used in the preparation of this report:</b> <b>THESE ARE DETAILED BELOW</b>		
Title of Document	File Ref No.	Locations that the papers are available for public inspection
N/A	N/A	N/A