

**Staffordshire Commissioner Fire and Rescue Authority
Report to the Ethics, Transparency and Audit Panel (ETAP)**

29th May 2019

INTERNAL AUDIT ANNUAL OUTTURN REPORT 2018/19

Report of Internal Audit

Summary

This report presents the Internal Audit Annual Outturn Report for 2018/19 in addition to providing an update for members of the ETAP on internal audit activity since the last ETAP meeting held on 27th March 2019 which is attached as Appendix 1.

The Staffordshire Commissioner Fire and Rescue Authority is required to produce a statement of assurance on its overall control environment within its Annual Governance Statement (AGS) which forms part of the 2018/19 Statement of Accounts. This report is a key contributory document.

The Accounts and Audit Regulations 2015 require the Staffordshire Commissioner Fire and Rescue Authority to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account Public Sector Internal Auditing Standards (PSIAS) and guidance which came into force on 1st April 2013.

The UK PSIAS requires that the Head of Internal Audit (HIA) must deliver an annual internal audit opinion and report that can be used by the organisation to inform its AGS. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the system of internal control). The results of individual audits when combined form the basis for the overall opinion on the adequacy and effectiveness of the Stoke on Trent and Staffordshire Commissioner Fire and Rescue Authority's system of internal control.

Recommendation

To receive the outturn report containing the annual internal audit opinion for 2018/19 and the executive summaries of the audit reports finalised since the last ETAP meeting held on 27th March 2019.

Financial Implications

The cost for the Internal Audit service for 2018/19 was £31,935. This included the cost of obtaining suitably qualified computer audit staff to undertake the computer audit work (actual cost was £4,875).

Legal Implications

There are no direct implications arising from this report.

Equality and Diversity

There are no direct implications arising from this report.

Risk Implications

As defined under the 'Overall Opinion on the Control Environment' of the outturn report.

Consultation and Engagement Undertaken

Not Applicable.

Other Implications

None.

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