

**Safest People, Safest Places**

County Durham and Darlington  
**Fire and Rescue Authority**



## **AUDIT AND RISK COMMITTEE**

**31 JULY 2019**

## **ANNUAL REVIEW OF THE SYSTEM OF INTERNAL AUDIT**

---

### **REPORT OF THE DIRECTOR OF CORPORATE RESOURCES**

---

#### **Purpose of the Report**

1. The purpose of this report is for Members of the Audit and Risk Committee to consider and comment on the Annual Review of the System of Internal Audit.

#### **Background**

2. The Accounts and Audit Regulations 2015 require that “a larger relevant body must, at least once in each year, conduct a review of the effectiveness of its internal audit” and confirm that the findings of the review “must be considered as part of the consideration of the system of internal control”.
3. Internal Audit is defined as the means by which the Authority assesses its governance and assurance requirements, ensuring that an effective internal control system is in place. Outcomes from the current governance process are evaluated and reported in the Authority’s Annual Governance Statement.
4. To address the Accounts and Audit Regulations requirement, an assessment of Internal Audit has been carried out and is presented for consideration by those charged with governance.
5. The review, attached as Appendix 1, has been considered by the Director of Corporate Resources and it is our opinion that the service is effective.

#### **Recommendation**

6. Members are asked to consider the findings and conclusions of the 2018/19 review of the effectiveness of the system of Internal Audit contained within this report.

Tony Hope Director of Corporate Resources, 0191 3755558