

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

**AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 6
AUGUST 2025**



Title of Report	ANNUAL AUDIT OPINION	
Presented by	Kerry Beavis Audit Manager	
Background Papers	Public Sector Internal Audit Standards	Public Report: Yes
Financial Implications	None arising from this report.	
	Signed off by the Section 151 Officer: Yes	
Legal Implications	None arising from this report.	
	Signed off by the Monitoring Officer: Yes	
Staffing and Corporate Implications	None arising from this report.	
	Signed off by the Head of Paid Service: Yes	
Purpose of Report	<p>To present the annual internal audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and internal control.</p> <p>This is required by the Public Sector Internal Audit Standards and should be used to inform the Annual Governance Statement.</p>	
Recommendations	THAT THE AUDIT AND GOVERNANCE COMMITTEE NOTES THIS REPORT AND COMMENTS AS APPROPRIATE.	

1.0 BACKGROUND

- 1.1 As set out in the Public Sector Internal Audit Standard (PSIAS) 2450, the Chief Audit Executive (Audit Manager) must provide an annual report to the board (Audit and Governance Committee) timed to support the Annual Governance Statement. This report and opinion should be considered as part of the evidence supporting the Annual Governance Statement.

Policies and other considerations, as appropriate	
Council Priorities:	A Well-Run Council.
Policy Considerations:	None.
Safeguarding:	None.
Equalities/Diversity:	None.
Customer Impact:	None.
Economic and Social Impact:	None.
Environment, Climate Change and Zero Carbon	None.
Consultation/Community/Tenant Engagement:	The Director of Resources has been consulted.
Risks:	Non-compliance with the Public Sector Internal Audit Standards.
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