

Hampshire County Council

Assurance statement for the year ended 31 March 2010

Introduction

The Accounts and Audit Regulation 2003, amended in 2006, require the County Treasurer to maintain an adequate and effective system of internal audit.

The Regulations also require the County Council to include an annual governance statement within the published accounts.

To support the process of producing the annual governance statement, the Chief Internal Auditor is required to provide an independent opinion on the adequacy and effectiveness of the control environment, comprising risk management, control and governance for each department and the County Council as a whole.

Responsibilities

It is a management responsibility to develop and maintain the internal control framework, and to ensure that resources are properly applied in the manner and on the activities intended. It is the responsibility of Internal Audit to form an independent opinion, based on reviews during the year, on the adequacy and effectiveness of the system of internal control.

Basis of opinion

The strategic and annual internal audit plans were prepared by the Chief Internal Auditor to take account of the characteristics and relative risks of the activities involved and were approved by the County Treasurer. The internal audit plan has been delivered in accordance with the Code of Practice for Internal Audit in Local Government in the United Kingdom, issued by CIPFA.

Work has been planned and performed so as to obtain all the information and explanations which were considered necessary in order to provide sufficient evidence to give reasonable assurance that the internal control system is operating effectively. However, this assurance can never be absolute. The most that the internal audit service can do is to provide reasonable assurance that there are no major weaknesses in the system of control.

Opinion

In my opinion Hampshire County Council has an appropriate framework of control that provides reasonable assurance regarding the effective, efficient and economic achievement of the County Council's objectives. Audit testing has shown that the controls are working in practice.

Karen Shaw
Acting Chief Internal Auditor
County Treasurer's Department
Hampshire County Council
30 June 2010