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| <b>MEETING</b>           | <b>JEC Strata Board</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>DATE OF MEETING</b>   | <b>3<sup>rd</sup> September 2024</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>SUBJECT OF REPORT</b> | <b>INTERNAL AUDIT 2023-24 ANNUAL REPORT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>LEAD OFFICER</b>      | <b>Steve Mawn</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>RECOMMENDATIONS</b>   | <b>For Information.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>EXECUTIVE SUMMARY</b> | <p>The draft Internal Audit activity provides independent assurance to the Strata Senior Leaders, Board Members and Shareholders that governance, risk management and controls are sufficient in ensuring delivery of the Service's objectives.</p> <p>It is important to mention that the Strata Board has not yet reviewed the draft audit report due to its scheduling alongside elections and report release date. Partner authorities may challenge some aspects of the report where inaccuracies are present or where work has been done to address issues. Significant efforts have been made by partner authorities to implement robust governance since the audit began.</p> <p>The Internal Audit 2023-24 Annual Report sets out the work completed during 2023-24 and provides the Head of Internal Audit Opinion for 2023-24.</p> <p><b>Key Points are :</b></p> <p>Overall "<b>Reasonable assurance</b>" defined as</p> <p>"There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited."</p> <ul style="list-style-type: none"> <li>• <i>The report sets a general positive tone and highlights the considerable effort the Strata Board undertook in 23/24 and subsequently continued by the ICT director.</i></li> <li>• <i>Assurance that a good governance and strong strategy are in place.</i></li> <li>• <i>Assurance that a proactive cyber security framework is in place and a defined plan is in place to move to the CAF.</i></li> </ul> |

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|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | <ul style="list-style-type: none"> <li>• Assurance that Service Delivery has moved Moving to an ITIL framework and is showing benefit.</li> <li>• Limited assurance given to business continuity and Backups – Relating to current Global estate and is being address via the 24/25 business plan with the new laptop build deployment.</li> </ul> |
| <b>APPENDICES</b> | Internal Audit 2023-24 Annual Report                                                                                                                                                                                                                                                                                                               |
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## 1. **INTRODUCTION**

The aim of the report is to provide the Board with;

- progress in delivery against the 2023-24 plan, and as the work is complete for that year,
- the Head of Internal Audit's Opinion on the adequacy and effectiveness of the Internal Control Framework.

## 2. **Internal Audit Opinion**

- The Annual Internal Audit Opinion is that of “**Reasonable Assurance**”.
- The full Internal Audit 2023-24 Annual Report is detailed at Appendix A.
- The opinion is derived from the provision of Reasonable assurance against the following headings.
  - I. Strategy and Governance
  - II. Cyber Security
  - III. Service Delivery

## 3. **NEXT STEPS**

Strata Board to review on xxx and formal distribution thereafter.

Progress and the outcome of the 2024-25 Audit Plan will be reported back to the Board at relevant timescales, driven by the work completed.