

Opinion of the Head of Internal Audit

I have evaluated the results of the audit and fraud work undertaken during the 2017/18 year. In my opinion the council's framework of governance, risk management and control provides **Substantial Assurance**. The council can therefore continue to place reliance on the adequacy and effectiveness of its systems of internal control and the overall control environment.

Signed

Max Thomas
Head of Internal Audit
Veritau Ltd

27 June 2018