

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE

**AGENDA
ITEM NO**

7 FEBRUARY 2017

10

Report Title	INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2016/17
Purpose of Report	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2016/17.
Decisions(s)	The Committee RESOLVES to accept: <ul style="list-style-type: none"> • the progress against the Internal Audit Plan 2016/17; and • the assurance opinions provided in relation to the effectiveness of the Council's control environment comprising risk management, control and governance arrangements as a result of the Internal Audit activity completed to date.
Consultation and Feedback	Internal Audit findings are discussed with Service Heads/Managers. Management responses to recommendations are included in each assignment report.
Financial Implications and Risk Assessment	There are no financial implications arising from the report. David Stanley Acting S151 Officer Tel: 01453 754100 Email: david.stanley@stroud.gov.uk Risk Assessment: Failure to deliver an effective Internal Audit service will prevent an independent, objective assurance opinion from being provided to those charged with governance that the key risks associated with the achievement of the Council's objectives are being adequately controlled.
Legal Implications	This report is provided for information, as such there are no legal implications to highlight to the committee. Karen Trickey, Legal Services Manager and Monitoring Officer Tel: 01453 754369 Email: karen.trickey@stroud.gov.uk

Report Author	Theresa Mortimer Head of Audit Risk Assurance (Chief Internal Auditor) Tel: 01453 754111 Email: theresa.mortimer@stroud.gov.uk
Options	There are no alternative options that are relevant to this matter.
Performance Management Follow Up	In accordance with the Public Sector Internal Audit Standards (PSIAS) and reflected within the Audit and Standards Committee work programme, Internal Audit reports on progress against the approved Internal Audit Plan 2016/17. These are scheduled to be presented to the Audit and Standards Committee at the April 2017 and July 2017 meetings.
Background Papers/ Appendices	Appendix A – Internal Audit activity progress report 2016/17. Background papers: <ul style="list-style-type: none"> ➤ Internal Audit Plan 2016/17; ➤ PSIAS; and the ➤ CIPFA Local Government Application Note for the UK PSIAS.

1.0 Background

1.1 Members approved the Internal Audit Plan 2016/17 at the 5th April 2016 Audit and Standards Committee meeting. In accordance with the Public Sector Internal Audit Standards 2016 (PSIAS), this report (through **Appendix A**) details the outcomes of Internal Audit work carried out in accordance with the approved Plan.

1.2 The Internal Audit activity progress report 2016/17 at **Appendix A** summarises:

- The progress against the 2016/17 Internal Audit Plan, including the assurance opinions on the effectiveness of risk management and control processes;
- The outcomes of the Internal Audit activity during the period October 2016 to December 2016; and
- Special investigations/counter fraud activity.