

**STROUD DISTRICT COUNCIL**  
**AUDIT AND STANDARDS COMMITTEE**

**AGENDA  
ITEM NO**

**11 APRIL 2017**

**8**

<b>Report Title</b>	<b>INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2016/17</b>
<b>Purpose of Report</b>	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2016/17.
<b>Decisions(s)</b>	<p>The Committee <b>RESOLVES:</b></p> <ul style="list-style-type: none"> <li>• To accept the progress against the Internal Audit Plan 2016/17; and</li> <li>• To accept 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.</li> </ul>
<b>Consultation and Feedback</b>	Internal Audit findings are discussed with Service Heads/Managers. Management responses to recommendations are included in each assignment report.
<b>Financial Implications and Risk Assessment</b>	<p>There are no financial implications arising from the report.</p> <p>David Stanley Accountancy Manager Tel: 01453 754100 Email: <a href="mailto:david.stanley@stroud.gov.uk">david.stanley@stroud.gov.uk</a></p> <p>Risk Assessment:</p> <p>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.</p>
<b>Legal Implications</b>	<p>This report is provided for information, as such there are no legal implications to highlight to the committee.</p> <p>Karen Trickey, Legal Services Manager and Monitoring Officer Tel: 01453 754369 Email: <a href="mailto:karen.trickey@stroud.gov.uk">karen.trickey@stroud.gov.uk</a></p>

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<b>Options</b>	There are no alternative options that are relevant to this matter.
<b>Performance Management Follow Up</b>	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.
<b>Background Papers/ Appendices</b>	<b>Appendix A</b> – Internal Audit activity progress report 2016/17.  <b>Background papers:</b> <ul style="list-style-type: none"> <li>➤ Internal Audit Plan 2016/17;</li> <li>➤ PSIAS; and the</li> <li>➤ CIPFA Local Government Application Note for the UK PSIAS.</li> </ul>

## 1.0 Background

1.1 Members approved the Internal Audit Plan 2016/17 at the 5<sup>th</sup> 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 January to March 2017;
- Special investigations/counter fraud activity; and
- The Housing Revenue Account (HRA) balances internal audit follow up review report.