

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE

**AGENDA
ITEM NO**

28 NOVEMBER 2017

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| Report Title | INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2017/18 |
| Purpose of Report | To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2017/18. |
| Decisions(s) | The Committee RESOLVES to: 1. Accept the progress against the Internal Audit Plan 2017/18; and 2. 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. |
| 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 Accountancy Manager (Section 151 Officer) 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 provides assurance from the Internal Auditor on the specified matters. It will assist the Committee when combined with other reports it receives over the course of the year, to assess whether it is able to provide annual assurance as to the effectiveness of risk management across the Council. (Ref:KT/LEG123/c.161117) Karen Trickey, Head of Legal Services Email: karen.trickey@stroud.gov.uk |
| Report Author | Theresa Mortimer Head of Audit Risk Assurance (Chief Internal Auditor) Tel: 01453 754319 Email: theresa.mortimer@stroud.gov.uk |

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| 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 2017 (PSIAS) and reflected within the Audit and Standards Committee work programme, Internal Audit reports on progress against the approved Internal Audit Plan 2017/18. These are scheduled to be presented to the Audit and Standards Committee at the February 2018 and April 2018 meetings. |
| Background Papers/ Appendices | Appendix A – Internal Audit Activity Progress Report 2017/18. Background papers: <ul style="list-style-type: none"> ➤ Internal Audit Plan 2017/18; ➤ PSIAS; and the ➤ CIPFA Local Government Application Note for the UK PSIAS. |

1.0 Background

- 1.1 Members approved the Internal Audit Plan 2017/18 at 11th April 2017 Audit and Standards Committee meeting. In accordance with the Public Sector Internal Audit Standards 2017 (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 2017/18 at **Appendix A** summarises:
- The progress against the 2017/18 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 September 2017 to October 2017; and
 - Special investigations/counter fraud activity.
- 1.3 The report is the second progress report in relation to the Internal Audit Plan 2017/18.
- 1.4 In relation to the areas covered in the progress report attached at Appendix A members of the Audit and Standards Committee may wish to refer to the Council's strategic risk register on Excelsis for further information relating to the management of risks. Specifically CCR1 in relation to budget savings, CCR6 Business Rates Pooling and CCR9 Multi Services Contract.