

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE

**AGENDA
ITEM NO**

10 APRIL 2018

8

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)	<p>The Committee RESOLVES:</p> <ul style="list-style-type: none"> • To accept the progress against the Internal Audit Plan 2017/18; • Requests senior management attendance at the next meeting of the Committee to provide an update on the actions taken in relation to the recommendations made in the Capital Programme, Post Project Reviews and The Pulse Dursley audits; and • 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.
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	<p>There are no financial implications arising from the report.</p> <p>David Stanley, Accountancy Manager (Section 151 Officer) Tel: 01453 754100 Email: david.stanley@stroud.gov.uk</p> <p>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.</p>

Legal Implications	The key point to note is that appropriate steps as outlined in the report should be taken to effectively manage any strategic risks where possible and therefore minimise the prospects of legal challenge. (Ref: KT/r153/c253/d263) Karen Trickey, Head of Legal Services 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 754319 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 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.
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 February 2018 to March 2018;
 - Special investigations/counter fraud activity; and
 - The Subscription Rooms – Financial Reporting Error report.