

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE

**AGENDA
ITEM NO**

29 JANUARY 2019

7

Report Title	INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2018/19
Purpose of Report	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2018/19.
Decision(s)	The Committee RESOLVES to: <ul style="list-style-type: none"> • Accept the progress against the Internal Audit Plan 2018/19; and • 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 directly from this report. Andrew Cummings – Head of Finance & S151 Officer Tel: 01453 754115 Email: andrew.cummings@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	The legal framework concerning the requirements regarding internal audit are set out in the opening section of the report. The Committee should ensure it is satisfied that the steps proposed are sufficient to alleviate the risks identified; it is open to the Committee to request further information to ensure that an informed decision can then be made. Nicola Swan, Interim Head of Legal Services & Monitoring Officer Tel: 01453 754369 Email: nicola.swan@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 2017 (PSIAS) and reflected within the Audit and Standards Committee work programme, Internal Audit reports on progress against the approved Internal Audit Plan 2018/19. These are scheduled to be presented to Audit and Standards Committee at the May and July 2019 meetings.
Background Papers/ Appendices	Appendix A – Internal Audit activity progress report 2018/19. Background papers: <ul style="list-style-type: none"> ➤ Internal Audit Plan 2018/19; ➤ PSIAS; and the ➤ CIPFA Local Government Application Note for the UK PSIAS.

1.0 Background

- 1.1 Members approved the Internal Audit Plan 2018/19 at 10th April 2018 Audit and Standards Committee meeting. In accordance with the 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 2018/19 at **Appendix A** summarises:
- The progress against the Internal Audit Plan 2018/19, including the assurance opinions on the effectiveness of risk management and control processes;
 - The outcomes of the Internal Audit activity during December 2018;
 - Special investigations/counter fraud activity; and
 - The Car Parking Review.
- 1.3 The report is the third progress report in relation to the Internal Audit Plan 2018/19.