

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE

**AGENDA
ITEM NO**

8 OCTOBER 2019

5

Report Title	INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2019/20
Purpose of Report	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2019/20.
Decision(s)	The Committee RESOLVES to: <ul style="list-style-type: none"> a. Accept the progress against the Internal Audit Plan 2019/20. b. Accept the assurance opinions provided in relation to the effectiveness of the Council's control environment.
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, Interim Director of Resources & 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 progress report. Craig Hallett, Solicitor & Deputy Monitoring Officer Tel: 01453 754364 Email: craig.hallett@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 2019/20. These are scheduled to be presented to Audit and Standards Committee at the October 2019, January 2020, April 2020 and July 2020 meetings.

Background Papers/ Appendices	<p>Appendix A – Internal Audit Activity Progress Report 2019/20.</p> <p>Background papers:</p> <ul style="list-style-type: none"> ➤ Internal Audit Plan 2019/20; ➤ PSIAS; and the ➤ CIPFA Local Government Application Note for the UK PSIAS.
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1.0 Background

- 1.1 Members approved the Internal Audit Plan 2019/20 at 7th May 2019 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 2019/20 at **Appendix A** summarises:
- The progress against the Internal Audit Plan 2019/20, including the assurance opinions on the effectiveness of risk management and control processes;
 - The outcomes of the Internal Audit activity during the period July to September 2019; and
 - Special investigations/counter fraud activity.
- 1.3 The report is the first progress report in relation to the Internal Audit Plan 2019/20.