

STROUD DISTRICT COUNCIL

AUDIT AND STANDARDS COMMITTEE

28 NOVEMBER 2023

Report Title	Internal Audit Activity Progress Report 2023-24			
Purpose of Report	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2023-24.			
Decision(s)	The Committee resolves to accept: i. the progress against the Internal Audit Plan 2023-24; and ii. the assurance opinions provided in relation to the effectiveness of the Council’s control environment (comprising risk management, control and governance arrangements).			
Consultation and Feedback	Internal Audit findings are discussed with Service Heads and Managers. Management responses to recommendations are included in each assignment report.			
Report Author	Piyush Fatania, Head of Audit Risk Assurance (ARA) Tel: 01452 328883 Email: piyush.fatania@gloucestershire.gov.uk			
Options	There are no alternative options that are relevant to this matter.			
Background Papers	None.			
Appendices	Appendix A – Internal Audit Activity Progress Report 2023-24			
Implications (details at the end of the report)	Financial	Legal	Equality	Environmental
	No	No	No	No

1.0 INTRODUCTION/BACKGROUND

- 1.1 Members agreed the Stroud District Council [Internal Audit Plan 2023-24](#) on 18th April 2023.
- 1.2 In accordance with the [Public Sector Internal Audit Standards \(PSIAS\) 2017](#), this report details the outcomes of Internal Audit work carried out in accordance with the agreed Plan.

2.0 MAIN POINTS

- 2.1 The Internal Audit Activity Progress Report 2023-24 at **Appendix A** summarises:
- i. The progress against the Internal Audit Plan 2023-24;
 - ii. The outcomes of the 2023-24 Internal Audit activity delivered up to October 2023; and
 - iii. Special investigations and counter fraud activity.
- 2.2 The report is the second report in relation to the Internal Audit Plan 2023-24.

3.0 CONCLUSION

- 3.1 The report purpose is to inform the Committee of Internal Audit work undertaken to date, and the assurances given on the adequacy and effectiveness of the Council's control environment. Completion of the Internal Audit Activity Progress Reports ensures compliance with the PSIAS, the [Council Constitution](#) and [the Audit and Standards Committee Terms of Reference](#).

4.0 IMPLICATIONS

4.1 Financial Implications

There are no financial implications arising directly from this report.

Andrew Cummings, Strategic Director of Resources
Email: andrew.cummings@stroud.gov.uk

Risk Assessment:

Failure to deliver effective governance will negatively impact on the achievement of the Council's objectives and priorities.

4.2 Legal Implications

Monitoring the implementation of Internal Audit recommendations assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge.

Contact: One Legal
Tel: 01684 272691 Email: legalservices@onelegal.org.uk

4.3 Equality Implications

There are no equality implications arising from the recommendations made in this report.

4.4 Environmental Implications

There are no environmental implications arising from the recommendations made within this report.