

STROUD DISTRICT COUNCIL

AUDIT AND STANDARDS COMMITTEE

28 SEPTEMBER 2021

Report Title	INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2021/22			
Purpose of Report	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2021/22.			
Decision(s)	The Committee resolves to note: a) The progress against the Internal Audit Plan 2021/22; and b) 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.			
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Options	There are no alternative options that are relevant to this matter.			
Background Papers	None.			
Appendices	Appendix A – Internal Audit Activity Progress Report 2021/22 The following appendices contain exempt information by virtue of Paragraph 3 of Part 1 of Schedule 12a of the Local government Act 1972 and a resolution may be passed to exclude the public during consideration of these items: Appendix B – Summary Audit Report Appendix C – Full OOH Audit Report			
Implications (details at the end of the report)	Financial	Legal	Equality	Environmental
	No	No	No	No

1.0 INTRODUCTION/BACKGROUND

- 1.1 Members approved the Internal Audit Plan 2021/22 at the [27th April 2021 Audit and Standards Committee meeting](#).
- 1.2 In accordance with the [Public Sector Internal Audit Standards \(PSIAS\) 2017](#), this report (through Appendix A) details the outcomes of Internal Audit work carried out in accordance with the approved Plan.

2.0 MAIN POINTS

2.1 The Internal Audit Activity Progress Report 2021/22 at Appendix A summarises:

- I. The progress against the Internal Audit Plan 2021/22, including the assurance opinions on the effectiveness of risk management and control processes;
- II. The outcomes of the Internal Audit activity up to August 2021; and
- III. Special investigations/counter fraud activity.

2.2 The report is the first progress report in relation to the Internal Audit Plan 2021/22.

3.0 CONCLUSION

3.1 The purpose of this report 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](#).

3.2 In accordance with the PSIAS and as reflected within the Audit and Standards Committee work programme, Internal Audit Activity Progress Reports against the approved Internal Audit Plan 2021/22 are scheduled to be presented to the Audit and Standards Committee at the 30th November 2021, 8th February 2022, 26th April 2022 and July 2022 (specific date to be confirmed) meetings.

4.0 IMPLICATIONS

4.1 Financial Implications

There are no financial implications arising directly from this report.

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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.

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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 as a result of the recommendations made within this report.