

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE
19 JULY 2022

Report Title	INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2021/22			
Purpose of Report	To inform Members of the Internal Audit activity progress and final position on the approved Internal Audit Plan 2021/22.			
Decision(s)	<p>The Committee RESOLVES to note:</p> <p>I. The progress and final position on the Internal Audit Plan 2021/22; and</p> <p>II. The assurance opinions provided in relation to the effectiveness of the Council’s control environment.</p>			
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 2021/22 The following appendix contains 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 – Exempt			
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 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 agreed Plan.

2.0 MAIN POINTS

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

- I. The progress and final position on the Internal Audit Plan 2021/22, including the assurance opinions on the effectiveness of risk management and control processes;
 - II. The outcomes of the delivered Internal Audit Plan 2021/22 activity; and
 - III. Special investigations/counter fraud activity.
- 2.2 The report is the fifth and final progress report in relation to the Internal Audit Plan 2021/22.
- 2.3 The Internal Audit Progress Report 2021/22 content directly supports the Internal Audit Annual Report 2021/22, due to be presented to the 19th July 2022 Audit and Standards Committee.

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](#).

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

Email: legal.services@onelegal.org.uk

Tel: 01684 272691

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.