

# STROUD DISTRICT COUNCIL

## AUDIT AND STANDARDS COMMITTEE

7 FEBRUARY 2023

<b>Report Title</b>	<b>INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2022-23</b>			
<b>Purpose of Report</b>	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2022-23.			
<b>Decision(s)</b>	<b>The Committee resolves to:</b> <b>a) Accept the progress against the Internal Audit Plan 2022-23; and</b> <b>b) Accept the assurance opinions provided in relation to the effectiveness of the Council's control environment (comprising risk management, control and governance arrangements).</b>			
<b>Consultation and Feedback</b>	Internal Audit findings are discussed with Service Heads and Managers. Management responses to recommendations are included in each assignment report.			
<b>Report Author</b>	Piyush Fatania, Head of Audit Risk Assurance (ARA) Tel: 01452 328883 Email: <a href="mailto:piyush.fatania@gloucestershire.gov.uk">piyush.fatania@gloucestershire.gov.uk</a>			
<b>Options</b>	There are no alternative options that are relevant to this matter.			
<b>Background Papers</b>	None.			
<b>Appendices</b>	Appendix A – Internal Audit Activity Progress Report 2022-23 Appendix B – Exempt			
<b>Implications (details at the end of the report)</b>	Financial	Legal	Equality	Environmental
	No	No	No	No

### 1.0 INTRODUCTION/BACKGROUND

- 1.1 Members agreed the Stroud District Council [Internal Audit Plan 2022-23](#) on 26<sup>th</sup> April 2022.
- 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 2022-23 at **Appendix A** summarises:
- i. The progress against the Internal Audit Plan 2022-23;

- ii. The outcomes of the 2022-23 Internal Audit activity delivered up to mid-January 2023; and
- iii. Special investigations and counter fraud activity.

2.2 This is the third report in relation to the Internal Audit Plan 2022-23.

### **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](mailto: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: [legalservices@onelegal.org.uk](mailto:legalservices@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.