

# Gloucester City Council

<b>Meeting:</b>	<b>Audit and Governance Committee</b>	<b>Date:</b>	<b>6<sup>th</sup> March 2023</b>
<b>Subject:</b>	<b>Internal Audit Activity Progress Report 2022-23</b>		
<b>Report Of:</b>	<b>Head of Audit Risk Assurance (ARA)</b>		
<b>Wards Affected:</b>	<b>Not applicable</b>		
<b>Key Decision:</b>	<b>No</b>	<b>Budget or Policy Framework:</b>	<b>No</b>
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<b>Appendices:</b>	<b>A: Internal Audit Activity Progress Report 2022-23</b>		
	<b>B: Activity Spreadsheet</b>		

## FOR GENERAL RELEASE

### 1.0 Purpose of Report

- 1.1 To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2022-23.

### 2.0 Recommendations

- 2.1 Audit and Governance Committee is asked to **RESOLVE** to:
  - i. Accept the progress against the Internal Audit Plan 2022-23; and
  - ii. Accept the assurance opinions provided in relation to the effectiveness of the Council's control environment (comprising risk management, control and governance arrangements).

### 3.0 Background and Key Issues

- 3.1 Members approved the Internal Audit Plan 2022-23 at the 7<sup>th</sup> March 2022 Audit and Governance Committee meeting. In accordance with the Public Sector Internal Audit Standards 2017 (PSIAS), this report details the outcomes of Internal Audit work carried out in accordance with the approved Plan.
- 3.2 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 December 2022; and
  - iii. Special investigations and counter fraud activity.

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

#### **4.0 Social Value Considerations**

4.1 There are no Social Value implications as a result of the recommendations made in this report.

#### **5.0 Environmental Implications**

5.1 There are no Environmental implications as a result of the recommendations made in this report.

#### **6.0 Alternative Options Considered**

6.1 No other options have been considered. The purpose of this report is to inform the Committee of the Internal Audit work undertaken to date and the assurance opinions provided. Non-completion of Internal Audit Activity Progress Reports would lead to non-compliance with the PSIAS and the Council Constitution (see report section 7.2 and 7.3).

#### **7.0 Reasons for Recommendations**

7.1 ARA's role is to examine, evaluate and provide an independent, objective opinion on the adequacy and effectiveness of the Council's internal control environment, comprising risk management, control and governance. Where weaknesses have been identified, recommendations have been made to improve the control environment.

7.2 The PSIAS state the Head of ARA should report on the outcomes of Internal Audit work in sufficient detail. This is to enable the Committee to understand the assurance it can take from that work and what unresolved risks or issues it needs to address.

7.3 Consideration of Internal Audit's work and performance during the year is a requirement of the Audit and Governance Committee's terms of reference (part of the Council Constitution).

#### **8.0 Future Work and Conclusions**

8.1 Internal Audit Activity Progress Reports against the Internal Audit Plan 2022-23 are scheduled to be presented to the Audit and Governance Committee at each meeting within 2022-23. This is in accordance with the PSIAS and as reflected within the Audit and Governance Committee work programme.

#### **9.0 Financial Implications**

9.1 There are no Financial implications as a result of the recommendations made in this report.

Financial Services have been consulted in the preparation this report.

## **10.0 Legal Implications**

- 10.1 There are no specific legal implications arising from the report recommendations. More generally monitoring the implementation of Internal Audit recommendations assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge. This is in addition to, where necessary, legal, financial and risk management advice being sought in respect of decisions, projects and actions.

One Legal have been consulted in the preparation this report.

## **11.0 Risk and Opportunity Management Implications**

- 11.1 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.

## **12.0 People Impact Assessment (PIA) and Safeguarding:**

- 12.1 Not applicable

## **13.0 Community Safety Implications**

- 13.1 There are no Community Safety implications as a result of the recommendations made in this report.

## **14.0 Staffing and Trade Union Implications**

- 14.1 There are no Staffing and Trade Union implications as a result of the recommendations made in this report.

**Background Documents:** [Internal Audit Plan 2022-23](#)

[PSIAS](#)

CIPFA Local Government Application Note for the UK PSIAS