

Gloucester City Council

Meeting:	Audit and Governance Committee	Date:	4th March 2024
Subject:	Internal Audit Activity Progress Report 2023-24		
Report Of:	Head of Audit Risk Assurance (ARA)		
Wards Affected:	Not applicable		
Key Decision:	No	Budget/Policy Framework:	No
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Appendices:	A: Internal Audit Activity Progress Report 2023-24		

FOR GENERAL RELEASE

1.0 Purpose of Report

- 1.1 To inform the Committee of the Internal Audit activity progress in relation to the Internal Audit Plan 2023-24.

2.0 Recommendations

- 2.1 Audit and Governance Committee is asked to **RESOLVE** to:
- i. Accept the progress against the Internal Audit Plan 2023-24.

3.0 Background and Key Issues

- 3.1 The Committee approved the Internal Audit Plan 2023-24 at the 17th July 2023 Committee meeting. In accordance with the Public Sector Internal Audit Standards 2017 (PSIAS), this report (through **Appendix A**) details the outcomes of Internal Audit work carried out in accordance with the approved Plan.

- 3.2 The Internal Audit Activity Progress Report 2023-24 at **Appendix A** summarises:
- i. The progress and final position on the Internal Audit Plan 2023-24, including the assurance opinions on the effectiveness of risk management and control processes;
 - ii. The outcomes of the delivered Internal Audit Plan 2023-24 activity;
 - iii. The number of recommendations that remain open from 2022-23 and 2023-24 to date; and
 - iv. Special investigations/counter fraud activity.

3.2 This report is the fifth report in relation to the Internal Audit Plan 2023-24.

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 The role of the ARA Shared Service 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 to enable the Committee to understand what assurance it can take from that work and what unresolved risks or issues it needs to address.

7.3 Consideration of reports from the Head of ARA on Internal Audit's work and performance during the year is also 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 2023-24 Risk Based Internal Audit Plan are scheduled to be presented to the Audit and Governance Committee within 2023-24. 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 Monitoring the implementation of Internal Audit recommendations assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge.

The Monitoring Officer has 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 The Internal Audit service is delivered by ARA which is an Internal Audit and Risk Management Shared Service between Gloucester City Council, Stroud District Council and Gloucestershire County Council. Equality in service delivery is demonstrated by the team being subject to, and complying with, the Council's equality policies.

- 12.2 A PIA is not necessary.

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:

[PSIAS](#)

CIPFA Local Government Application Note for the UK PSIAS