INTERNAL AUDIT 2019/20

Summary: To present the Internal Audit Report for 2019/20.

Recommendations: That the Internal Audit Report for 2019/20 be noted.

Authors: Andy Parsons (Chief Executive) and David Shelmerdine (Finance Officer).

Key Issues

1. An independent annual Internal Audit is a statutory requirement for the Board.

2. The auditor's conclusions from this year's work were that the Board has some excellent systems and processes in place. The Auditor has made three recommendations, each of which has been accepted and now implemented.

Background

4. Under the Accounts and Audit Regulations 2015, the Board is required to carry out an internal audit of its functions in accordance with the mandatory sections of guidance published by the Joint Panel on Accountability and Governance (JPAG) in March 2019.

5. For 2019/20, the work was carried out by an independent officer nominated by the Gloucestershire Association of Parish and Town Councils (GAPTC), in accordance with their standards, approach and coverage.

6. The completed work programme and report for 2019/20 is attached at Appendix A. The paper provides a summary of the areas covered, and of relevant evidence and actions.

7. Officers have considered the report, and have accepted and now implemented the three recommendations made.

8. The audit feeds into and supports the annual review of corporate governance which will be reported formally to the May Executive, and then the Board Meeting on 24 June 2020.

9. In addition, the Board's external audit regime requires that the internal audit opinions for the year should be summarised in a specified format within the Board's Annual Governance and Accountability Return (AGAR). This part of the AGAR has been completed and is attached at Appendix B. The full AGAR must be approved by the Board in June, signed and then submitted to the external auditor for review.

Supporting documents:

Appendix A - Internal Audit Report 2019/20
Appendix B - AGAR 2019/20 (part)