

Regulatory Committee:	Audit & Governance Committee
Date:	25 th July 2024
Chair:	Cllr John Bloxsom
Presenting Officer:	Piyush Fatania - Head of Audit Risk Assurance (ARA) and Insurance Services
Item Type:	Annual Report of the Head of Audit Risk Assurance (ARA) 2023-24.
Purpose of Report:	To provide the Committee with an annual report on the Internal Audit activity which fully meets the Head of ARA's reporting requirements, as set out in the Public Sector Internal Audit Standards (PSIAS) 2017.
Recommendations or Actions Sought:	<p>It is recommended that the Committee:</p> <ul style="list-style-type: none"> i. Assess, from the findings set out in the Annual Report of the Head of ARA 2023-24, whether it can take reasonable assurance that the internal control environment, comprising of risk management, control and governance is operating effectively; and ii. Note that the performance of Internal Audit meets the required standards.
Background Documents:	<p>Accounts and Audit Regulations 2015 Public Sector Internal Audit Standards (PSIAS) 2017 CIPFA Local Government Application Note for the UK PSIAS Audit and Governance Committee's Terms of Reference Internal Audit Progress Reports 2023-24 (presented at the July 2023; September 2023; January 2024 and April 2024 Audit and Governance Committee).</p>
Forthcoming Cabinet Decisions:	None.
Appendices:	Appendix A - Annual Report of the Head of Audit Risk Assurance (ARA) 2023-24.
Contact Information (For information on the report)	<p>Piyush Fatania - Head of Audit Risk Assurance (ARA) and Insurance Services Tel: 01452 328883 piyush.fatania@gloucestershire.gov.uk</p> <p>Paul Blacker - Director of Finance Tel: 01452 328999 paul.blacker@gloucestershire.gov.uk</p>