

**Cheltenham Borough Council**  
**Audit Committee – 18<sup>th</sup> June 2014**  
**Internal Audit Annual Report**

<b>Accountable member</b>	<b>Cabinet Member Corporate Services, Councillor Jon Walklett</b>
<b>Accountable officer</b>	<b>Head of Audit Cotswolds – Robert Milford</b>
<b>Ward(s) affected</b>	<b>All</b>
<b>Key Decision</b>	
<b>Executive summary</b>	<p>The Council must ensure that it has sound systems of internal control that facilitate the effective management of all the Council's functions. The work delivered by Audit Cotswolds, the Council's internal audit service, is one of the control assurance sources available to the Audit Committee, the Senior Leadership Team and supports the work of the external auditor.</p> <p>The Annual Internal Audit Opinion presented to Audit Committee provides an overall assurance opinion at the end of the financial year.</p>
<b>Recommendations</b>	<b>The Audit Committee considers the report and makes comment on its content as necessary</b>

<b>Financial implications</b>	<p>None directly arising from this report</p> <p><b>Contact officer: Mark Sheldon, Chief Finance Officer</b>  <b>mark.sheldon@cheltenham.gov.uk, 01242 264123</b></p>
<b>Legal implications</b>	<p>None directly arising from the recommendations in this report</p> <p><b>Contact officer: Peter Lewis, Head of Legal Services, One Legal</b>  <b>peter.lewis@tewkesbury.gov.uk, 01684 272012</b></p>
<b>HR implications (including learning and organisational development)</b>	<p>It is noted that a number of the Audits are in draft and some are ongoing. No HR implications at this time.</p> <p><b>Contact officer: Amanda Attfield, Head of HR, GOSS</b>  <b>Amanda.attfield@cheltenham.gov.uk, 01242 264186</b></p>
<b>Key risks</b>	<p>That weaknesses in the control framework, identified by the audit activity, continue to threaten organisational objectives, if recommendations are not implemented.</p>

<b>Corporate and community plan Implications</b>	<p><i>“Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.” (Chartered Institute of Internal Auditing UK and Ireland).</i></p> <p>Therefore the internal audit activity impacts on corporate and community plans.</p>
<b>Environmental and climate change implications</b>	<p>None.</p>