

STROUD DISTRICT COUNCIL
AUDIT AND STANDARDS COMMITTEE

**AGENDA
ITEM NO**

28 NOVEMBER 2017

9

Report Title	LIMITED ASSURANCE - LOCAL GOVERNMENT PENSION SCHEME INTERNAL AUDIT – MANAGEMENT UPDATE
Purpose of Report	To inform members of the progress made to date against agreed Management Actions.
Decision(s)	The Committee RESOLVES to: Accept the report and note the progress made against the audit recommendations
Consultation and Feedback	Internal Audit findings are discussed with Service Heads/Managers. Management responses and updates to recommendations are included in this report.
Financial Implications and Risk Assessment	Whilst there are no financial implications arising directly from this report, the nature of the Audit Area requires the Council to administer its responsibilities in accordance with LGPS guidance and regulations. This may require the Council to redirect resources to this area in response to the audit report's findings. These are expected to be managed within existing budgets. David Stanley – Accountancy Manager (Section 151 Officer) Tel: 01453 754100 Email: david.stanley@stroud.gov.uk
Legal Implications	None (Ref:KT/LEG143c161117)
Report Author	Theresa Mortimer Head of Audit Risk Assurance (Chief Internal Auditor) Tel: 01453 754319 Email: theresa.mortimer@stroud.gov.uk
Options	None
Performance Management Follow Up	In accordance with the Public Sector Internal Audit Standards 2017 (PSIAS) and reflected within the Audit and Standards Committee work programme, Internal Audit reports on progress against the approved Internal Audit Plan 2017/18. These are scheduled to be presented to the Audit and Standards Committee at the February 2018 and April 2018 meetings. Should members wish for a further update on progress, this can be included within the work programme of the committee.
Background Papers/ Appendices	Appendix A - Internal Audit Activity Progress Report 2017/18 (12 September 2017)

1. INTRODUCTION

- 1.1 The Internal Audit Progress Report, presented to Audit and Standards Committee in September 2017, included a split opinion report on the Local Government Pension Scheme Regulations 2014.
- 1.2 This report provides members of the committee with an update as to the progress against the agreed management actions in response to the Limited Assurance opinions concerning:
 - Assumed pensionable pay (APP) calculations
 - Additional annual leave scheme
 - Pensionable pay calculations
 - Contractual changes – communication with GCC Pensions team
- 1.3 The detailed follow-up report can be found in Appendix A.