

INTERNAL AUDIT SELF-ASSESSMENT

Audit Committee - 17 September 2019

Report of	Audit Manager
Status	For Consideration
Key Decision	No

Executive Summary: The purpose of this report is to provide Members with the outcomes of the internal self-assessment undertaken in August 2019 against the Public Sector Internal Audit Standards (PSIAS). The report also includes an update and progress made to date to address the findings from last year's self-assessments (internal and external).

Portfolio Holder	Cllr Matthew Dickins
Contact Officer	Russell Heppleston, Ext. 7053 Adrian Rowbotham, Ext. 7153

Recommendation to Audit Committee: That the outcomes of the self-assessment (Appendix A) and the actions identified are noted.

Reason for recommendation: As those charged with governance, the Audit Committee is required through its Terms of Reference to provide oversight, support and challenge to gain assurance over the effectiveness of internal control, risk management and governance. As a key source of independent assurance to the Committee it is vital that the Audit Partnership and delivery of internal audit activity is conducted in conformance with professional Standards and in accordance with the agreed Audit Charter.

Introduction and Background

- 1 The Audit Partnership is governed by Public Sector Internal Audit Standards. The Standards require all internal audit services in the public sector to define a Quality Assurance and Improvement Programme (QAIP). The QAIP sets out how the service will maintain conformance with the Standards and continually develop and enhance the audit activities. One of the requirements is to undertake an annual self-assessment (internally) and have an external assessment every 5 years.
- 2 The Audit Committee receives the outcomes and findings from the QAIP throughout the year as part of the regular monitoring of the Audit

Partnership. In addition, the outcomes from any internal and external assessment should also be reported and monitored.

- 3 Each year the Committee has received a report setting out the findings and actions resulting from the QAIP.
- 4 This is the first time that the self-assessment has been undertaken using CIPFA's Local Authority Application Note published in February 2019, and also the first assessment since appointing an Interim Audit Manager in August 2018.

Key Implications

Financial

The Internal Audit Partnership is responsible for delivering the audit service to the required standards. Provision of the service is within the Council's approved budget.

Legal Implications and Risk Assessment Statement

There are no legal implications associated with this decision.

We present this report for information only and so it has no direct risk management implications.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Conclusions

The outcomes of the self-assessment show that a number of significant improvements have been made over the last year, and that generally the Audit Partnership are conforming to Standards.

Appendices

Appendix A - Internal Audit Self-Assessment
(September 2019)

Background Papers

The outcomes of the previous assessments were reported to the Audit Committee in July 2018 and are publically available on the Council's [website](#).

Russell Heppleston - Audit Manager

Adrian Rowbotham - Chief Finance Officer