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| Report to: | AUDIT COMMITTEE |
| Relevant Officer: | Tracy Greenhalgh, Chief Internal Auditor |
| Date of Meeting | 22 June 2017 |

INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME 2017/2018

1.0 Purpose of the report:

1.1 To consider the Quality Assurance and Improvement Programme to be implemented for the internal audit team and approved by senior management and the Audit Committee, as required by the Public Sector Internal Audit Standards.

2.0 Recommendation(s):

2.1 To consider and approve the Quality Assurance and Improvement Programme for the internal audit service for 2017/2018.

3.0 Reasons for recommendation(s):

3.1 The completion of a Quality Assurance and Improvement Programme is a requirement of the Public Sector Internal Audit Standards.

3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.2b Is the recommendation in accordance with the Council's approved budget? Yes

3.3 Other alternative options to be considered:

None.

4.0 Council Priority:

4.1 The relevant Council Priorities are:

- “The economy: Maximising growth and opportunity across Blackpool”
- “Communities: Creating stronger communities and increasing resilience”

5.0 Background Information

5.1 Internal Audit's Quality Assurance and Improvement Programme (QAIP) is designed to provide reasonable assurance to stakeholders of internal audit that the service:

- Performs its work in accordance with its Charter which conforms to the requirements of the Public Sector Internal Audit Standards (PSIAS);
- Operates in an effective and efficient manner; and
- Is perceived by stakeholders as adding value and improving operations.

5.2 Internal Audit's QAIP covers all aspects of the Internal Audit Service in accordance with the PSIAS Standard 1300 (Quality Assurance and Improvement Programme), including:

- Monitoring the internal audit activity to ensure it operates in an effective and efficient manner;
- Ensuring compliance with the PSIAS' Definition of Internal Auditing and Code of Ethics;
- Helping the Internal Audit service add value and improve organisational operations.
- Undertaking both periodic and on-going internal assessments.
- Commissioning an external assessment at least once every five years, the results of which are communicated to the Audit Committee and Corporate Leadership Team in accordance with the Standards.

5.3 The Chief Internal Auditor is ultimately responsible for the QAIP, which covers all types of internal audit activity, including advice and consulting.

Does the information submitted include any exempt information?

No

List of Appendices:

Appendix 9(a): Quality Assurance and Improvement Programme
2017/2018

6.0 Legal considerations:

6.1 All work undertaken by Risk Services is in line with relevant legislation and professional standards.

7.0 Human Resources considerations:

7.1 All members of the internal audit team are involved in the development of the improvement programme and delivering the identified outcomes. Provision is made available in the audit plan to ensure that team members have the capacity to be involved.

8.0 Equalities considerations:

8.1 None.

9.0 Financial considerations:

9.1 All identified improvement actions will be delivered within the allocated budget for the service.

10.0 Risk management considerations:

10.1 An external assessment of the Council's internal audit confirmed that the team conforms with the Public Sector Internal Audit Standards. Therefore, it is not considered that any of the improvement actions are high risk but are targeted at further strengthening the service delivered.

11.0 Ethical considerations:

11.1 All staff in the internal audit service adhere to the Code of Ethics as set out in the Public Sector Internal Audit Standards.

12.0 Internal/ External Consultation undertaken:

12.1 Members of the internal audit team attended a service improvement day in February 2017 to contribute to the development of the document and consider the findings from the external assessment of the service. The Quality Assurance and Improvement Programme was approved by the Corporate Leadership Team on 3 May 2017.

13.0 Background papers:

13.1 None.