

<b>Report to:</b>	<b>AUDIT COMMITTEE</b>
<b>Relevant Officer:</b>	Tracy Greenhalgh, Head of Audit and Risk
<b>Date of Decision/ Meeting</b>	25 June 2020

## INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME 2020/2021

### 1.0 Purpose of the report:

1.1 A requirement of the Public Sector Internal Audit Standards is that a Quality Assurance and Improvement Programme is implemented for the internal audit team and approved by senior management and the Audit Committee.

### 2.0 Recommendation(s):

2.1 To consider and approve the Quality Assurance and Improvement Programme for the internal audit service for 2020/2021.

### 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 work of Risk Services contributes to the delivery of all of the Council's priorities.

### 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.

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.

The Head of Audit and Risk 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 7(a) – Quality Assurance and Improvement Programme 2020/2021.

**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 service confirmed that the team conforms to 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 All members of the internal audit team are involved in the development of the improvement programme. The document has also been approved by the Corporate Leadership Team prior to being presented to Audit Committee.

**13.0 Background papers:**

13.1 None.