

Assessment against the CIPFA Statement on the 'Role of the Head of Internal Audit'

Corporate Priority:	All
Relevant Ward Member(s):	All
Date of consultation with Ward Member(s):	Not applicable
Exempt Information:	No

1 Summary

- 1.1 The report provides Members with a copy of an assessment against the CIPFA statement on the 'Role of the Head of Internal Audit in Public Service Organisations'.

2 RECOMMENDATION

That Committee:

- 2.1 Note the findings of the assessment and the action plan arising from this.

3 Reason for Recommendations

- 3.1 To provide the Committee with assurances over the Council's effective engagement with the Internal Audit service and compliance with good practice.

4 Background

- 4.1 The Chartered Institute for Public Finance and Accountancy (CIPFA) have issued a statement on the 'Role of the Head of Internal Audit in Public Service Organisations'.
- 4.2 The guidance states that the intended audience for this statement is not just Heads of Internal Audit and that it should be read by all of those with a leadership role in public

bodies and by members of audit committees. CIPFA recommends those bodies evaluate their organisational arrangements for internal audit and consider the extent to which they align to the principles and in doing so ensure that the vital role of the Head of Internal Audit is given its due recognition and support.

5 Main Considerations

- 5.1 In December 2020, the Head of Internal Audit and the Council's Director for Corporate Services completed a self-assessment against the various principles. For each principle there are a number of considerations for the Council's leadership and a number for the Head of Internal Audit.
- 5.2 The assessment highlighted a number of areas of good practice and gives assurance that the role of the Head of Internal Audit, and the wider internal audit service, is being given appropriate support and the organisation is taking opportunities to further develop engagement with the service and the benefits this can provide.
- 5.3 The assessment highlighted some areas where the Council could further develop its arrangements and enable the Council to further benefit from the service. A full copy of the assessment and the action plan arising from this are provided in Appendix A and Appendix B, respectively.

6 Next Steps – Implementation and Communication

- 6.1 The assessment and action plan have been reviewed by the Council's Senior Leadership Team. Implementation of the actions arising from this will be subject to quarterly review by the Head of Internal Audit and Director for Corporate Services and an update will be provided to the Audit and Standards Committee in six months' time.

7 Financial Implications

- 7.1 There are no financial or other resource implications arising directly from this report.

Financial Implications reviewed by: Director for Corporate Services

8 Legal and Governance Implications

- 8.1 Internal Audit is a statutory requirement as required under the Accounts and Audit Regulations 2015 which state "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance"

Legal Implications reviewed by: Monitoring Officer

9 Equality and Safeguarding Implications

- 9.1 There are no equalities or safeguarding implications arising directly from this report.

10 Community Safety Implications

- 10.1 There are no community safety implications arising directly from this report.

11 Environmental and Climate Change Implications

- 11.1 There are no environmental and climate change implications arising directly from this report.

12 Other Implications (where significant)

- 12.1 There are no other implications arising directly from this report.

13 Risk & Mitigation

- 13.1 The annual Internal Audit report forms part of the evidence that supports the Council's Annual Governance Statement and provides assurance over the adequacy and effectiveness of the Council's internal controls to manage the key risks and inform risk management arrangements.

14 Background Papers

- 14.1 Not applicable

15 Appendices

- 15.1 Appendix A: Copy of assessment
15.2 Appendix B: Action plan

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