

<b>REPORT TO:</b>		Audit Committee	
<b>DATE:</b>		30 November 2020	
<b>PORTFOLIO:</b>		Cllr Joyce Plummer - Resources	
<b>REPORT AUTHOR:</b>		Mark Beard – Head of Audit & Investigations	
<b>TITLE OF REPORT:</b>		<b>PUBLIC SECTOR INTERNAL AUDIT STANDARDS - QUALITY ASSURANCE &amp; IMPROVEMENT PROGRAMME</b>	
<b>EXEMPT REPORT (Local Government Act 1972, Schedule 12A)</b>	<b>Options</b>	Not applicable	
<b>KEY DECISION:</b>	<b>Options</b>	If yes, date of publication:	n/a

## 1. Purpose of Report

- 1.1 To inform members of the current position with the Quality Assurance and Improvement Programme (QAIP) which sets out how we manage any of the Public Sector Internal Audit Standards (PSIAS) that are not compliant, thus ensuring conformance with the PSIAS overall.

## 2. Recommendations

- 2.1 I recommend that Audit Committee:
- notes the content of this report for informational purposes.

## 3. Reasons for Recommendations and Background

- 3.1 The PSIAS have been in place since 1<sup>st</sup> April 2013 and replace the former Code of Practice for Internal Audit in Local Government 2006.
- 3.2 The Internal Audit Team must work within the Public Sector Internal Audit Standards (PSIAS). Where the team is either partially or not compliant with any of the Standards these are detailed within the Quality Assurance and Improvement Programme (QAIP).
- 3.3 The Standards are subject to a self-assessment which is carried out annually by the Head of Audit & Investigations and also an external assessment carried out a minimum of once every 5 years. The last external assessment of Internal Audit's conformance with the Standards took place in February 2018 where Internal Audit was reported as having over 98% compliance with the Standards.

- 3.5 The standards state that is a QAIP in place to demonstrate both how conformance with the Standards is monitored and met together with what is in place for those areas that do not fully comply with the Standards. The QAIP as at 31<sup>st</sup> March 2020 is attached as the appendix to this report.
- 3.6 The QAIP also includes the 5 recommendations arising from the External Assessment of Internal Audit against the Standards.

**4. Alternative Options considered and Reasons for Rejection**

- 4.1 Ensuring that a QAIP is in place is a requirement of the Standards and failure to have this in place could lead to overall non-conformance with the Standards.

**5. Consultations**

- 5.1 No consultations required as this report is based on the QAIP, which is attached to this report

**6. Implications**

<b>Financial implications (including any future financial commitments for the Council)</b>	There are no financial implications arising from this report
<b>Legal and human rights implications</b>	There are legal or human rights implications arising from this report.
<b>Assessment of risk</b>	Risks are taken into consideration during the audit process itself, there is no direct risk implication from this report.
<b>Equality and diversity implications</b> <i>A <a href="#">Customer First Analysis</a> should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	A Customer First Analysis is not required as the QAIP is not setting new policy for the audit function or Council. This document demonstrates elements required with the PSIAS.

**7. Local Government (Access to Information) Act 1985: List of Background Papers**

- 7.1 No background papers were necessary for the preparation of this report.