
REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 17th October 2019

Status: For information
Title: Assessment against the CIPFA Statement on the 'Role of the Head of Internal Audit'
Originator: Rachel Ashley-Caunt – Head of Internal Audit
Where from: CMT / LGSS Internal Audit
Where to next: N/A

1 Outcome Sought from Committee

1.1 Members note the findings of the assessment and the action plan arising from this.

2 Background

2.1 This year the Chartered Institute of Public Finance and Accountancy (CIPFA) has published a statement on 'the Role of the Head of Internal Audit in Public Service Organisations'.

2.2 It was stated that the intended audience for this statement is not just Heads of Internal Audit in the public services and should be read by all 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.

2.3 A copy of the full CIPFA Statement is provided as Appendix C.

3 Self-Assessment

3.1 In August 2019, the Head of Internal Audit and the Council's Joint Chief Executives 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.

3.2 The assessment highlighted a number of areas of good practice and gave 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.

3.3 The assessment highlighted some areas where the Council could further develop its arrangements and seek to engage the Head of Internal Audit more pro-actively across all service areas. Actions have been agreed which should 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.

4 Equality Impact Assessment

4.1 Not applicable in this context.

5 Conclusions

5.1 The assessment highlights a number of areas of good practice and provides assurance that the Council is working effectively with the Head of Internal Audit. The action plan arising from the assessment will be subject to monitoring by the Joint Chief Executives and Head of Internal Audit.

Previous report(s): N/A

Information Issued Under Sensitive Issue Procedure: N

Ward Members Notified: N

Appendices:

A Self-assessment

B Action plan

C CIPFA Statement on the role of the Head of Internal Audit