
**REPORT TO THE GOVERNANCE & AUDIT COMMITTEE
MEETING ON: 10th December 2019**

Status: For information
Title: Update on action plan arising from 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 update on the implementation of the action plan arising from the self-assessment.

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 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.

2.3 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.

2.4 The assessment also highlighted some minor 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 were presented to the Governance and Audit Committee in October 2019.

3 Update on action plan

3.1 Since the last committee meeting in October 2019, the Council's management have sought to progress the actions arising from the assessment and an update is provided in Appendix A.

- 3.2 All actions which were due for implementation by October 2019 are complete. Of the remaining actions, one related to engaging the Head of Internal Audit (HIA) in the Smarter Services programme and it has now been arranged for meetings between the HIA and the Smarter Services leads to take place monthly. These meetings will enable the HIA to have engagement in the key stages, as required, and to enable the prompt identification of any potential Internal Audit support which could add value. This action has, therefore, been progressed and will now proceed as an ongoing engagement.
- 3.3 The remaining actions are due for completion by the end of the financial year.
- 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 Action plan