

**Report to:** Governance and Audit Committee

**Date:** 23 July 2019

**Subject:** **Internal audit external quality assessment**

---

**Director(s):** Angela Taylor, Director, Corporate Services

**Author(s):** Angela Taylor/Bronwyn Baker

---

## **1 Purpose of this report**

- 1.1 To inform the Combined Authority of the outcome of the work undertaken for the internal audit external quality assessment.

## **2 Information**

- 2.1 At its last meeting the Committee was advised of the completion of the independent external quality review which assessed the Internal Audit function in relation to compliance with Public Sector Internal Auditing Standards. The conclusion of this review is *“that West Yorkshire Combined Authority’s internal audit activity generally conforms with the definition of Internal Auditing, the Code of Ethics and the Public Sector Internal Audit Standards”* which is the highest rating which can be provided.
- 2.2 The final report including the proposed actions arising as a result of any recommendations for further development was not available at the time of the last meeting and is now attached as appendix 1. The report author, Julie Winham, will attend this meeting and present her report and take any questions from members.
- 2.3 The report was drafted and agreed prior to the Internal Audit Manager’s departure and the timescales for implementing the recommendations did not take this into account. It is proposed therefore that the new Head of Internal Audit considers more realistic timings to address the recommendations and that achievement against this revised action plan be brought to future meetings of this Committee as part of the regular internal audit update report.

## **3 Financial Implications**

- 3.1 There are no financial implications directly arising from this report.

#### **4 Legal Implications**

4.1 There are no legal implications directly arising from this report.

#### **5 Staffing Implications**

5.1 None arising directly from this report.

#### **6 External Consultees**

6.1 This work was undertaken by an independent expert.

#### **7 Recommendations**

7.1 That the Committee note the report and the proposed actions.

#### **8 Background Documents**

None.

#### **9 Appendices**

**Appendix 1** – Independent report.