
Report to: Governance and Audit Committee

Date: 31 October 2019

Subject: Actions from External Quality Assessment of Internal Audit

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1. Purpose of this report

- 1.1. To update the Committee on progress against the actions arising from the External Quality Assessment (EQA) of Internal Audit.
- 1.2. To ask members to note the contents of the report

2. Information

- 2.1 At the Governance and Audit Committee meeting on the 23 July 2019, the EQA was presented to the Committee and the discussion confirmed that there were a number of areas that Internal Audit needed to address. These actions, given that they are an assessment against the Public Sector Internal Audit Standards (PSIAS) to which Internal Audit must conform, have been taken as the starting point for the current Quality Assurance and Improvement Action Plan (QAIP).
- 2.2 While the previous Internal Audit Manager had undertaken to deliver a number of these actions against specified deadlines, it was agreed at the last meeting that it was appropriate for these to be reviewed by the incoming Head of Internal Audit. She has now undertaken a full review of all the recommendations. A number have been implemented and new deadlines have been set for others to allow for a thorough overhaul of current audit practice and procedures. This will include the production of a revised audit manual and audit charter, to be in place for the new financial year.
- 2.3 A full updated plan is included at Appendix 1.

3. Financial implications

- 3.1 None.

4. Legal implications

- 4.1 None.

5 Staffing implications

5.1 None.

6. External Consultees

6.1 No external consultations have been undertaken.

7. Recommendations

7.1 That the Committee note the progress made on addressing the actions in the External Quality Assessment of internal audit.

8. Background Documents

None.

9. Appendices

Appendix 1 – External Quality Assurance and Improvement Plan