

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

21 MARCH 2013

REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE

SELF-ASSESSMENT CHECKLIST – COMPLIANCE OF INTERNAL AUDIT TO THE STANDARDS AS CONTAINED WITHIN THE CODE OF PRACTICE FOR INTERNAL AUDIT IN LOCAL GOVERNMENT IN THE UNITED KINGDOM 2006

1. Purpose of Report .

- 1.1 The purpose of this report is to inform the Audit Committee of the findings of the self-assessment checklist - measuring the compliance of Internal Audit to the Standards as contained within the Code of Practice for Internal Audit in Local Government.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

- 2.1 Internal Audit's work impacts on the Corporate Improvement Objectives and other corporate priorities

3. Background.

- 3.1 The Code of Practice defines the way in which the internal audit service should undertake its functions. It consists of eleven standards together with a checklist for compliance with the Code.
- 3.2 In order to assist the Committee in discharging its obligations under the Constitution, and to facilitate the monitoring of the internal audit function to ensure that a continuously effective level of performance is maintained, compliance with the Code of Practice for Internal Audit is mandatory.

4. Current situation / proposal.

- 4.1 A checklist is included as an appendix to the code, which offers the Head of Internal Audit – The Chief Internal Auditor to measure the service provision against the standards within the Code. It is suggested that the results of this review should be used as part of the annual internal audit report to those charged with governance to demonstrate compliance with the Code and identify any areas for further action.
- 4.2 Attached at Appendix A are the results of the self-assessment of Bridgend CBC Internal Audit Section against the checklist. It is pleasing to report that overall the Section has achieved 100% compliance with the Code. Such compliance will be subject to a separate annual review by the Council's External Auditors - KPMG.

5. Effect upon Policy Framework& Procedure Rules.

5.1 None

6. Equality Impact Assessment.

6.1 There are no equality issues.

7. Financial Implications.

7.1 There are no financial implications regarding this report.

8. Recommendation.

8.1 That the Committee receives and considers the results of the Self-Assessment Checklist and the overall compliance of the Section with the Code of Practice.

**Ness Young
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21st March 2013

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Background documents:

Internal Audit reports relating to the above audits held within the Internal Audit Division.