

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

16 NOVEMBER 2017

REPORT OF THE CHIEF INTERNAL AUDITOR

UPDATED EXTERNAL ASSESSMENT OF INTERNAL AUDIT SHARED SERVICE

1. Purpose of Report

- 1.1 To provide Members with an update on the implementation of actions as a result of the outcome of the External Assessment of the Internal Audit Shared Service in January 2017.

2. Connection to Corporate Improvement Objectives / Other Corporate Priorities

- 2.1 Internal Audit's work impacts on all of the Corporate Improvement Objectives and other Corporate Priorities.

3. Background

- 3.1 External Assessments are required to be undertaken to appraise and express an opinion about internal audit's conformance with the Public Sector Internal Audit Standards (PSIAS) Definition of Internal Auditing and Code of Ethics and to include recommendations for improvement, as appropriate. An external assessment must be conducted at least every five years, in accordance with the PSIAS.
- 3.2 At the Committee meeting held on 28th January 2016, Members expressed their preference for the External Assessment against the PSIAS to be carried out by an independent organisation rather than by Peer Review. As a consequence, a procurement exercise was undertaken to procure the most economically advantageous organisation to undertake an external assessment of the Bridgend and Vale Internal Audit Shared Service; ensuring compliance with the Council's Contract and Financial Procedure Rules. This resulted in the commissioning of the Chartered Institute of Public Finance and Accountancy (CIPFA) to undertake the assessment.

4. Current situation / proposal

- 4.1 The review commenced on the 30th January 2017 and the on site assessment concluded on the 3rd February 2017. The report was presented to the Audit Committee at its meeting held on the 29th June 2017 together with the Action Plan (including responses and action dates).
- 4.2 It was agreed that regular progress reports against the implementation of the recommendations and suggestions for improvement would be presented to the Audit Committee during 2017/18.
- 4.3 Attached at **Appendix A** is the up to date Action Plan for the Audit Committee's consideration.

5. Effect upon Policy Framework & Procedure Rules.

5.1 None.

6. Equality Impact Assessment.

6.1 There are no equality implications.

7. Financial Implications.

7.1 There are no resource implications as a direct result of this report

8. Recommendation.

8.1 That the Committee considers the Action Plan as attached and note the progress that has been made so far to-date.

Helen Smith
Chief Internal Auditor
16th November 2017

Contact Officer: Helen Smith
Chief Internal Auditor

Telephone: (01656) 754901

Email: internalaudit@bridgend.gov.uk

Postal address: Bridgend County Borough Council
Internal Audit
Innovation Centre
Bridgend Science Park
Bridgend
CF31 3NA

Background Documents

None