

FOR PUBLICATION

INTERNAL AUDIT CONSORTIUM IMPROVEMENT PLAN

MEETING: CHESTERFIELD BOROUGH COUNCIL
STANDARDS AND AUDIT COMMITTEE

DATE: 28TH NOVEMBER 2014

REPORT BY: INTERIM HEAD OF INTERNAL AUDIT
CONSORTIUM

FOR PUBLICATION
BACKGROUND PAPERS: Public Sector Internal Audit
Standards

1 Purpose of Report

1.1 To report to Members the results of an internal audit self assessment that has been undertaken to review compliance with the Public Sector Internal Audit Standards and to identify any areas for improvement.

2 Recommendations

2.1 That the results of the self- assessment and improvement plan be noted.

2.2 That progress against the improvement plan is reported back to this Committee as part of the internal audit annual report for 2014/15.

3 Background

3.1 The Public Sector Internal Audit Standards (PSIAS) which took effect from the 1 April 2013 require that the Head of Internal Audit develop and maintain a quality assurance and improvement programme to enable the internal audit activity to be assessed against the PSIAS. CIPFA recommend that in order to undertake a self assessment the checklist for

assessing conformance included within the application note to the PSIAS be used.

4 The Improvement Plan

- 4.1 The checklist recommended for undertaking a self assessment against the PSIAS has been completed and it is considered that the exercise has demonstrated that in the main the internal audit consortium is compliant with the PSIAS.
- 4.2 The PSIAS encourage that internal audit continually look to improve the proficiency, effectiveness and quality of their service. With this in mind an improvement plan has been developed and is held at Appendix A.

5 Considerations

- 5.1 Risk Management – The Improvement Plan is to assist in ensuring that the Internal Audit Consortium continues to provide a quality service in line with the PSIAS.
- 5.2 Financial – The implementation of the improvement plan can be met from the Internal Audit Consortium's existing budget.

6 Recommendations

- 6.1 That the results of the self -assessment and improvement plan be noted.
- 6.2 That progress against the improvement plan is reported back to this Committee as part of the internal audit annual report for 2014/15.

7.0 Reason for Recommendations

- 7.1 To comply with the requirements of the PSIAS.

**Jenny Williams
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Consortium**