



CHESTERFIELD
BOROUGH COUNCIL



North East
Derbyshire
District Council

Please ask for Amanda Clayton
Direct Line: 01246 34 5273
Email democratic.services@chesterfield.gov.uk

The Chair and Members of Joint
Board

4 October 2022

Dear Councillor,

Please attend a meeting of the JOINT BOARD to be held on
WEDNESDAY, 12 OCTOBER 2022 at 11.00 am at The Arc, Bolsover District
Council, High Street, Clowne S43 4JY, the agenda for which is set out below.

AGENDA

Part 1(Public Information)

1. Declarations of Members' and Officers' Interests relating to items on the Agenda
2. Apologies for Absence
3. Minutes (Pages 3 - 10)
4. Internal Audit Consortium Annual Report 2021/22 (Pages 11 - 28)
5. Local Government Act 1972 - Exclusion of the Public

To move "That under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 4 of Part 1 of Schedule 12A of the Act".

Part 2 (Non-public Information)

Chesterfield Borough Council, Town Hall, Rose Hill, Chesterfield S40 1LP

Telephone: 01246 345 345, Text: 07960 910 264, Email: info@chesterfield.gov.uk

www.chesterfield.gov.uk

6. Internal Audit Consortium progress report (Pages 29 - 48)
7. Update on the Derbyshire-wide Building Control Partnership
8. Date and Time of the Next Meeting

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Randy', written in a cursive style.

Head of Regulatory Law and Monitoring Officer

Agenda Item 3

RECORD OF EXECUTIVE DECISIONS – JOINT WORKING

CBC: DEPUTY LEADER				Date of Decision 29.03.22	
BDC: LEADER					
NEDDC: LEADER					
Title Reference: Update on the Chesterfield and North East Derbyshire Credit Union Business Plan					
Key Decision References (if applicable): CBC: N/A BDC: N/A NEDDC: N/A			Delegation Reference:		CBC: R080L BDC: NEDDC:
Report and background papers	Yes	Public <input checked="" type="checkbox"/>	Exempt <input type="checkbox"/>	Confidential <input type="checkbox"/>	
Decision Status	Notice of Key or Private Decision			Authorised By: N/A	
	General Urgency		N/A		
	Special Urgency		N/A		
	Exempt Urgency		N/A		
Record of Decision:					
That the Chesterfield and North East Derbyshire Credit Union Business Plan be noted.					
Reasons for Decision:					
To enable the Joint Board to consider the Chesterfield and North East Derbyshire Credit Union Business Plan.					
Alternative options considered and rejected (if any): None					
Declarations of interests: None					
Decision subject to call-in: Yes Date of implementation if not called in: 5 April, 2022					
Date Record Issued: 30.03.22 Contact Officer: Amanda Clayton, Chesterfield Borough Council, Tel: (01246) 345273					

CBC: DEPUTY LEADER				Date of Decision 29.03.22	
BDC: LEADER					
NEDDC: LEADER					
Title Reference: Internal Audit Consortium Progress Report 2021/22 and Draft Business Plan 2022/23					
Key Decision References (if applicable): CBC: N/A BDC: N/A NEDDC: N/A			Delegation Reference:		CBC: R080L BDC: NEDDC:
Report and background papers	Yes	Public <input checked="" type="checkbox"/>	Exempt <input type="checkbox"/>	Confidential <input type="checkbox"/>	
Decision Status	Notice of Key or Private Decision			Authorised By: N/A	
	General Urgency		N/A		
	Special Urgency		N/A		
	Exempt Urgency		N/A		
Record of Decision:					
<ol style="list-style-type: none"> 1. That the progress made by the Internal Audit Consortium be noted. 2. That the revised business plan (budget) for 2021/22 and the draft Internal Audit Consortium Business Plan (and associated charges) for 2022/23, based on Appendix 1, be approved. 3. That an annual report on the outcome of the operation of the Internal Audit Consortium for 2021/22 be submitted to the Joint Board following the year-end 4. That authority be delegated to the Head of the Internal Audit Consortium to retain the surplus from 21/22 and potentially to use this and the carried forward balance to cover any agency fees relating to unfilled vacancies, or for increased staffing costs pending the outcome of a salary benchmarking exercise / structure review. 					
Reasons for Decision:					
<ol style="list-style-type: none"> 1. To enable the Consortium to continue to deliver a quality service that can provide independent assurance on governance, risk management and control processes. 2. To enable the Joint Board to consider and approve the revised business plan for 2021/22 and the draft business plan for 2022/23 					
Alternative options considered and rejected (if any): None					
Declarations of interests: None					
Decision subject to call-in: Yes					
Date of implementation if not called in: 5 April, 2022					

Date Record Issued: 30.03.22
Contact Officer: Amanda Clayton, Chesterfield Borough Council, Tel: (01246) 345273

Notes to Record of Decisions (Joint Working):

CBC - CALL-IN REQUESTS

*The implementation of certain decisions is suspended until the call-in period has expired without a call-in being validly invoked. Any Member of the Council shall be entitled to call for a decision to be suspended by giving notice to the Monitoring Officer either by telephone, fax, email or in writing **not later than 5.00 pm on the day following the date of the Joint Board meeting.** Any decisions so suspended shall not be capable of implementation for a period of **five calendar days** from the date of the Joint Board meeting. During the call-in period a request may be made in respect of any decision so suspended by not less than one quarter of the total membership of the Overview and Performance Scrutiny Committee. To do this you will need to notify the Monitoring Officer in writing, by fax or by email by 5.00 pm on the date being five days following the day of the Joint Board meeting.*

BDC - CALL-IN REQUESTS

*All Key Decisions come into effect **five working days** after the meeting unless three members give notice in writing to the Governance Manager requesting to call in the decision. The call-in request should be on a **completed 'call-in' request form and include the names and signatures of the three signatories**, the decision making principles it is believed have been breached and also the reasons for this. Non Key Decisions may not be called in.*

NEDDC - CALL-IN REQUESTS

*The implementation of key decisions is suspended until the call-in period has expired without a call-in being validly invoked. The call-in period is **five working days** after the publication of this decision. During the call-in period the **Chair or Vice Chair together with three other members of any Overview and Scrutiny committee** may object to a key decision and call it in. Non-Key decisions cannot be called in at North East Derbyshire District Council.*

JOINT BOARD**Tuesday, 29th March, 2022**

Present:-

Councillor Dale (Chair)

Councillors Fritchley

Councillors

Serjeant

*Matters dealt with under the Delegation Scheme

**1 DECLARATIONS OF MEMBERS' AND OFFICERS' INTERESTS
RELATING TO ITEMS ON THE AGENDA**

No declarations of interest were received.

2 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr Tricia Gilby (CBC) and Huw Bowen (CBC).

3 MINUTES

The notes and the Record of Decisions of the Joint Board meeting held on 8 October, 2021 were noted.

**4 UPDATE ON THE CHESTERFIELD AND NORTH EAST DERBYSHIRE
CREDIT UNION BUSINESS PLAN**

The Manager of the Chesterfield and North East Derbyshire Credit Union presented an update to the committee. It was highlighted that the number of staff had decreased in the last two years and in particular the number of volunteers had drastically reduced from 46 to three. A dedicated board of directors remained in place and the office was now open on a Thursday and Friday for appointments only, after having been closed throughout the lockdown stage of the pandemic.

There had been a slow down in the growth of membership numbers, share value and members loans but the board continued to consider options to continue growth in the future.

There had been investment in technology with the introduction of a banking app and an improved website. A new product was expected to help members with the purchase of school uniforms. A key focus of appointments had become assisting members to find help from other organisations.

Discussions took place around the demographics of members and the committee heard that members were predominantly those with young families due to the engagement work with schools. It was acknowledged that more outreach work was required and visits to schools had been resumed. The branch had links with 24 schools and the Junior Savers Scheme was one of the most successful in the country in this respect. The ambition was to take the app into secondary schools to the next generation of savers and borrowers.

A summary of the main products and services was provided along with the main areas for development.

RESOLVED –

That the update was noted.

5 INTERNAL AUDIT CONSORTIUM PROGRESS REPORT 2021/2022 AND DRAFT BUSINESS PLAN 2022/2023

The Internal Audit Consortium Manager presented a report to update the Joint Board on the progress made by the Internal Audit Consortium during 2021/22, to provide an update on the Business Plan (budget) for 2021/22 and to seek approval for the Business Plan (budget) for the Consortium for 2022/23.

The report included a progress summary on staffing, working procedures, and internal audit plans for the 3 authorities. Staff had continued to predominantly work from home. An external review had taken place in May 2021 and work on the action plan was in progress.

Reasonable progress had been made on the internal audit plans for 2021/22 but they would not be completed and therefore this would have a knock on effect on the 2022/23 plans as some areas would be carried forward onto the new plan.

It was noted that Derbyshire Dales District Council continued to use the Internal Audit Consortium as a management service.

A revised business plan for 2021/22 was in place and draft business plan for 2022/23 had been prepared. The risk register had been updated and discussion took place around the difficulties faced in recruitment, which was evident across the sector. A further update on this would be provided to the committee at its meeting in September.

RESOLVED –

1. That the progress made by the Internal Audit Consortium be noted.
2. That the revised business plan (budget) for 2021/22 and the draft Internal Audit Consortium Business Plan (and associated charges) for 2022/23, based on Appendix 1, be approved.
3. That an annual report on the outcome of the operation of the Internal Audit Consortium for 2021/22 be submitted to the Joint Board following the year-end.
4. That authority be delegated to the Head of the Internal Audit Consortium to retain the surplus from 21/22 and potentially to use this and the carried forward balance to cover any agency fees relating to unfilled vacancies, or for increased staffing costs pending the outcome of a salary benchmarking exercise / structure review.

6

DATE AND TIME OF THE NEXT MEETING

The next meeting of the committee was due to take place on Wednesday 21 September, 2022 at 2.00pm at The Arc, High Street, Clowne S43 4JY.

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For publication

Internal Audit Consortium Annual Report 2021/22

Meeting:	Joint Board
Date:	12 th October 2022
Cabinet portfolio:	Governance
Directorate:	Finance
For publication	

1.0 Purpose of the report

- 1.1 To report on the performance of the Internal Audit Consortium during 2021/22.

2.0 Recommendation

- 2.1 That the annual report of the Internal Audit Consortium be approved.

3.0 Reason for recommendation

- 3.1 To enable the Joint Board to consider and approve the 2021/22 Annual Report of the Internal Audit Consortium.

4.0 Report details

BACKGROUND

- 4.1 The Internal Audit Consortium came into operation on the 1st April 2007. Chesterfield Borough Council, Bolsover District Council and North East Derbyshire District Council are full members of the Internal Audit Consortium and in addition to this the Head of the Internal Audit Consortium provides a management role in respect of Derbyshire Dales District Council's internal audit function.
- 4.2 The Public Sector Internal Audit Standards, require that a detailed annual report should be prepared. This report should be used to inform the Annual Governance Statement. Annual reports for each constituent authority were presented to each council's respective Audit Committee at the end of July 2022.

PERFORMANCE IN 2021/22

Internal Audit Plans

- 4.3 Internal Audit Plans were established and agreed for each authority before the start of the financial year.
- 4.4 The ongoing impact of COVID- 19 along with staff vacancies and the training requirements of new staff has impacted on the extent of completion of the 2021/22 internal audit plans. However, enough of the internal audit plans (along with reliance on other assurances) were completed to be able to give an unlimited audit opinion for all 3 Councils in respect of the 2021/22 financial year. The areas in the 2021/22 plan not completed have been rolled forward to the 2022/23 financial year.
- 4.5 Regular progress reports were submitted to each audit committee during the year summarising internal audit reports issued.

Working Procedures

- 4.6 Working procedures are kept under review, for example:
- A self -assessment of compliance with the Public Sector Internal Audit Standards was completed in May 2022 and the review did not identify any areas of non- compliance.
 - An external review of internal audit took place in May 2021 and concluded that “the Internal Audit Consortium are delivering internal audit services to a standard that generally conforms with the PSIAS. There are no areas where the service does not comply with the standards”.
 - The action plan arising from the external review of internal audit has now been fully implemented.
 - Team meetings are utilised to discuss improvement ideas and share best practice.
 - The team have now all adopted hybrid working.
 - All personal development reviews have been completed and training needs identified.
 - The Internal Audit manual was reviewed in September 2022.
 - A Quality Assurance and Improvement Programme has been developed and will be reviewed and updated on an annual basis (Appendix 3)

Performance Targets

- 4.7 The results of the performance targets measured in 2021/22 are shown in the table below.

Description	2021/22		2022/23
	Plan	Actual	Plan
Cost per Audit Day	£306	£288	£310
Percentage of Plan Completed	75%	74%	75%
Sickness Absence (Average Days per Employee)	8.0 (Corporate Trigger)	1.2	8.0
Customer Satisfaction Score	85%	95%	85%
To issue internal audit reports within 10 days of the close out meeting	90%	100%	90%
Quarterly reporting to Audit Committees	100%	100%	100%

FINANCIAL PERFORMANCE

- 4.8 The original budgets and charges for 2021/22 were agreed by the Joint Board in March 2021 and subsequently revised in March 2022. The revised budget for 2021/22 showed an estimated surplus for the year of £16,330 plus a brought forward balance of £20,000.
- 4.9 The outturn for the year shows a surplus of £27,320 plus a brought forward balance of £20,000. Appendix 1 provides a comparison of the budget and outturn figures.
- 4.10 Due to recruitment difficulties, at its last meeting on the 29th March 2022 the Joint Board agreed that authority be delegated to the Head of the Internal Audit Consortium to retain the surplus from 2021/22 to potentially use to cover any agency fees relating to unfilled vacancies or for increased staffing costs pending the outcome of a salary benchmarking exercise / structure review. Further detail in respect of this is provided in a separate progress report.

Staffing

- 4.11 The Internal Audit Consortium currently has a Senior Auditor vacancy and in addition to this another Senior Auditor has confirmed that they will be retiring on the 31st December 2022. Further detail in respect of steps being taken to fill the vacant posts are detailed in a separate progress report.
- 4.12 At the beginning of June 2022 an Auditor based at BDC left the Consortium however a new internal auditor has been successfully appointed and started

at the beginning of August 2022. In September 2022 a CBC Auditor handed in their resignation and the post is currently out to advert.

Training

- 4.13 Training needs are discussed and assessed with each staff member during employee personal development reviews.
- 4.14 Training consists of a combination of formal qualifications, CPD activities/courses, internal courses, team meeting updates/information sharing, webinars, remote training, reading relevant articles and on the job training.
- 4.15 One Auditor is currently studying for the Institute of Internal Auditors qualification via an apprenticeship.

RISK REGISTER

- 4.16 The Internal Audit Consortium risk register has been updated and is shown as Appendix 2. There is one red risk "Lack of appropriately qualified and experienced staff, recruitment difficulties". This is a sector wide issue with many internal audit sections struggling to recruit. Further details are provided in a separate progress report.

5.0 Alternative options

- 5.1 Not applicable.

6.0 Implications for consideration – Financial and value for money

- 6.1 The Internal Audit Consortium operated under budget during 2021/22 however still completed sufficient work to be able to provide an annual opinion on each Council's governance, risk and control arrangements.
- 6.2 The production of an annual report enables Joint Board to assess if the Internal Audit Consortium is providing an effective value for money service.
- 6.3 Internal audit reviews help to ensure that processes and controls are operating effectively thereby contributing to ensuring that value for money is obtained.

7.0 Implications for consideration – Legal

- 7.1 The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking in to account public sector internal auditing standards or guidance”.

8.0 Implications for consideration – Human resources

- 8.1 None

9.0 Implications for consideration – Council plan

- 9.1 Audit reviews help to ensure that the council’s resources and priorities are focused on achieving the objectives within the Council Plan.

10.0 Implications for consideration – Climate change

- 10.1 Whilst there are not considered to be any direct climate change impacts in relation to this report, sound internal control, governance and risk management arrangements will support the achievement of the Council’s objectives.

11.0 Implications for consideration – Equality and diversity

- 11.1 None

12.0 Implications for consideration – Risk management

- 12.1 Regular audit reviews help to ensure that risk is managed appropriately. Internal audit makes recommendations to reduce the level of risk and improve the control environment.

Decision information

Key decision number	
Wards affected	

Document information

Report author
Jenny Williams Head of the Internal Audit Consortium Finance Directorate
Background documents

These are unpublished works which have been relied on to a material extent when the report was prepared.

None

Appendices to the report	
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Appendix 1	Internal Audit Consortium Budget and Actual - 2021/22 and Estimate 2022/23
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Appendix 2	Internal Audit Consortium Risk Register
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Appendix 3	Quality Assurance & Improvement Programme
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**INTERNAL AUDIT CONSORTIUM BUDGET & ACTUAL – 2021/22
AND ESTIMATE 2022/23**

	2021/22			2022/23 Original Estimate
	Original £	Revised £	Actual £	£
<u>Expenditure:</u>				
Employees	395,150	378,920	375,181	392,460
Transport	3,000	900	144	3,000
Supplies	17,390	10,930	4,436	7,410
Support Services	52,990	59,860	59,862	70,540
Total Expenditure	468,530	450,610	439,623	473,410
<u>Income:</u>				
Charges to CBC	166,650	166,650	166,650	169,300
Charges to NEDDC	144,800	144,800	144,800	147,090
Charges to Bolsover	143,880	143,880	143,880	146,170
Charges – other	400	450	450	450
Charges to DDDC	12,800	11,160	11,163	10,400
Additional Income				
Total Income	468,530	466,940	466,943	473,410
Net surplus/(deficit) in year	0	16,330	27,320	0
Net surplus/(deficit) b/fwd	20,000	20,000	20,000	20,000
Net surplus/(deficit) c/fwd.	20,000	36,330	47,320	20,000
Less surplus to be distributed	0	16,330	0	0
Working Balance Carried Forward	20,000	20,000	47,320	20,000

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Internal Audit Consortium Risk Register

Total Risk Score: Likelihood x Impact. Rating Key:

0-4 Green	5-14 Amber	15+ Red
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Definite (5)	5	10	15	20	25
Likely (4)	4	8	12	16	20
Possible (3)	3	6	9	12	15
Unlikely (2)	2	4	6	8	10
Highly Unlikely (1)	1	2	3	4	5
	Negligible (1)	Low (2)	Medium (3)	High (4)	Very High (5)
	Impact				

Internal Audit Consortium Risk Register

CAUSE	EFFECT	ACTIONS UNDERTAKEN TO MITIGATE THE RISK	CURRENT RISK RATING LIKELIHOOD /RISK IMPACT	FURTHER ACTION REQUIRED/DAT E	TARGET RISK RATING LIKELIHOOD /RISK IMPACT/DATE	RISK LEAD
Failure to complete enough of the audit plans to be able to provide an annual audit opinion on governance, risk and control arrangements.	This could lead to a limited annual audit opinion, failure to comply with the Public Sector Internal Audit Standards and criticism / qualified VFM opinion from external audit. Adverse commentary in the Annual Governance Statement. Weaknesses could remain unidentified	Concentration on high and medium risk areas in the plan. Work undertaken to span governance, risk and control. Regular reviews of progress and assessment of emerging risks. Placing reliance on other assurances such as performance management, PSN compliance, the work of the Risk Management Groups.	Likely/Medium 4 x 3 = 12 Amber	Review progress against the plan quarterly and update Audit Committees. Potential use of agency staff if needed to be able to provide an unlimited opinion Moving audit staff between the Consortium members to ensure each get an equal proportion of their plans completed	Possible/Medium 3 x 3 = 9 Amber	Head of the Internal Audit Consortium

<p>Page 21</p> <p>Failure to identify emerging high risk areas for review.</p>	<p>Unable to provide assurance that emerging risks are being appropriately managed.</p>	<p>Regular contact with the Section 151 officers. Attendance at the risk management groups. Risks discussed at all scoping meetings with Managers. Discussions with Notts and Midlands audit groups and Local Authorities Chief Auditors Network. Reading professional magazines / articles. Audit Plan discussed with management teams, risk management groups and Audit Committees.</p>	<p>Possible/High 3 x 4=12 Amber</p>	<p>Maintain regular dialogue with key officers and the risk management groups</p>	<p>Unlikely/High 2 x 4=8</p>	<p>Head of the Internal Audit Consortium</p>
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Failure to undertake work to a satisfactory standard	External audit and section 151 officers can't place reliance on work. New auditors requiring a lot of training and supervision	<p>All work subject to quality reviews by senior staff.</p> <p>External review of internal audit undertaken May 2021 concludes that the Consortium is compliant with the PSIAS.</p> <p>Internal self-assessment against PSIAS undertaken on an annual basis.</p> <p>Comprehensive audit manual in place specifying working practices.</p> <p>Customer satisfaction surveys after each audit help to identify any issues.</p> <p>CPD training undertaken by all.</p>	<p>Unlikely/Medium</p> <p>2 x 3 = 6</p> <p>Amber</p>	Recommendations made following the external review of internal audit have been implemented.	<p>Highly</p> <p>Unlikely/Medium</p> <p>1 x 3 = 3</p> <p>Green</p>	Head of the Internal Audit Consortium
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Insufficient financial resources to fund consortium	Cannot achieve plans and therefore provide an annual audit opinion. Managers and Members are not provided with the assurance that governance, risk and control processes are in place.	Joint Board have approved the Consortiums budget March 22 for 2022/23	Possible/High 3 x 4 = 12 Amber		Possible/High 3 x 4 = 12 Amber	Head of the Internal Audit Consortium
Lack of appropriately qualified and experienced staff, recruitment difficulties	Unable to complete the plan, work not to the required standard.	Training and development of current staff. Annual performance development reviews and monthly 1:1 meetings.	Likely/High 4 x 4 = 16 Red	Review of Consortium staffing structure, job descriptions. Possible audit trainee / Apprenticeship post created Looking at alternative recruitment methods	Likely/High 4 x 4 = 12 Red	Head of the Internal Audit Consortium
Loss of data through IT failure	Loss of work	Data stored on each Councils network and subject to their back up and security procedures.	Unlikely/Medium 2 x 3 = 6 Amber	None	Unlikely/Medium 2 x 3 = 6 Amber	Head of the Internal Audit Consortium

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Internal Audit Consortium

Quality Assurance and Improvement Programme (QAIP)



Introduction

The Public Sector Internal Audit Standards require that the Head of Internal Audit develops and maintains an improvement programme that covers all aspects of the internal audit activity.

A quality assurance and improvement programme (QAIP) is designed to enable an evaluation of the internal audit activity's conformance with the Public Sector Internal Audit Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

The quality assurance and improvement programme must include both internal and external assessments.

Internal assessments must include:

- Ongoing monitoring of the performance of the internal audit activity.
- Periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of internal audit practices.

External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

This QAIP covers: -

- 1) Internal Assessments
- 2) External Assessments
- 3) Staff qualifications / experience
- 4) Training
- 5) Other elements

1) Internal Assessments

Internal assessments consist of the following: -

- An annual assessment against the Public Sector Internal Audit Standards by the Head of the Internal Audit Consortium. This was undertaken in May 2022 and the review confirmed that there were no significant areas of non-compliance.
- Reviews of working papers – All audit working papers are reviewed by the Head of Internal Audit or a Senior Auditor to ensure that they meet required standards and support the findings of the review. These reviews are documented.
- Review of audit reports – The Head of Internal Audit reviews all reports for quality and consistency before they are formally issued.

- Key performance indicators – these are reported to each Audit Committee in the annual report.
- Customer feedback – Customer satisfaction surveys are issued with every report and the results monitored. Based on the customer satisfaction survey forms returned (13 for CBC), the average score was 97% for customer satisfaction during 2021/22 (2020/21 result 95.5%).

2) External Assessments

An external review of internal audit took place in May 2021 the results of which concluded “Current services are assessed to “generally conform” with the PSIAS and compare favourably with peers, there are no areas where the service does not comply with the Standards”.

The results of the external assessment were fully reported to each Audit Committee and to the Joint Board.

An action plan was developed from the points arising in the 2021 external review and has been used to further drive improvement.

3) Audit Staff qualifications / experience

The table below summarises the qualifications and experience of the Internal Audit Consortium staff.

<u>Post</u>	<u>Qualification</u>	<u>Experience</u>
Head of Internal Audit	CIPFA	25 years
Senior Auditor	Vacant post	
Senior Auditor	AAT and IIA	30 plus years
Senior Auditor	AAT	30 plus years
Auditor	AAT / studying for IIA	7 years
Auditor	Vacant Post	
Auditor	AAT	9 months
Auditor	-	2 years
Auditor	AAT	30 plus years
Auditor	-	14 years

Training Undertaken in 2021/22

Training records are maintained to monitor both professional and ad hoc training received by staff.

Training is delivered via webinars, team meetings, professional journals etc. All staff undertake CPD.

During 2021/22 training was received by various staff in the following areas: -

- Ethics and culture
- Emergency and response plans
- Creating an anti- fraud culture
- Lean auditing
- Effective audit reporting
- Project Management
- Carbon literacy
- Introduction to internal audit
- Risk based internal audit
- Understanding the impact of the pandemic on local government finances
- Mental health awareness
- CIPFA Summer School – various current topics
- Delivering and stress testing the HRA Business Plan
- Conflicts of interest
- Post pandemic fraud landscape
- CIPFA Good Governance 2022 update
- Safeguarding

One member of staff is undertaking an apprenticeship that will lead to the Institute of Internal Auditors qualification.

Other Elements

- A spreadsheet is populated by members of the audit team with ideas for improvement. The ideas are discussed at team meetings and actions agreed accordingly.
- Performance Development Reviews – All staff have a full and mid- year performance review. These reviews set and monitor the achievement of objectives and identify any training requirements.
- 1:1's – All staff have 1:1 meetings with their manager at least monthly.
- The Internal Audit Manual is a comprehensive record of audit procedures and requirements and is updated at least every 2 years.
- Declarations of Business Interest – Staff are required to complete a declaration of business interests form on an annual basis and cannot undertake audits where there is a potential conflict of interest.
- Team meetings – Monthly team meetings are held which discuss points of practice, audit findings, information sharing and include elements of training and brainstorming.

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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