

**COMPARISON OF AUDIT APPROACH AGAINST THE 5 PRINCIPLES CONTAINED IN “THE ROLE OF THE HEAD OF INTERNAL AUDIT IN PUBLIC SECTOR ORGANISATIONS”. (CIPFA, 2019)**

PRINCIPLE	COMPLIANCE DEMONSTRATED BY
<p>Championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments;</p>	<p>Promotes good governance and conduct through facilitating the production of the Annual Governance Statement. (NB: This is a recommendation within our PSIAS that this should not be driven by Internal Audit).</p> <p>Key Contact officer for the anti-fraud strategy.</p> <p>Promotes good governance through membership of the Risk Management Board</p> <p>Internal Audit Plans represent the key risks to the Council</p> <p>Chief Internal Auditor reports on the adequacy of such arrangements both individually and in aggregate via the annual Head of Internal Audit Report.</p> <p>Provides commentary on emerging risks both to the Audit Committee (January committee cycle)</p> <p>Provides comment on proposed developments (through the IA Team), with increased involvement at an earlier stage</p>
<p>Giving an objective and evidence based opinion on all aspects of governance, risk management and internal control</p>	<p>The Audit Charter is updated and approved annually by the Audit Committee in March</p> <p>Processes are in place for providing independent assurance for those areas where Chief Internal Auditor has separate managerial responsibilities (see impairments declaration within main report)</p> <p>The Audit Plan is aligned to the Council’s strategic aims and fully risk based</p> <p>An evidence based annual internal audit opinion on the organisation’s control environment with commentary as to other assurance provision taken into account (internally and externally)</p>

<p>The HIA in a public service organisation must be a senior manager with regular and open engagement across the organisation, particularly with the Leadership Team and with the Audit Committee</p>	<p>Member of the Executive Director of Corporate Services Management Team</p> <p>Fortnightly 1 to 1 meetings with the Executive Director</p> <p>Attendance at CLT - Performance Meetings</p> <p>Attendance at Extended Corporate Leadership Team meetings</p> <p>Consultation with CLT (and the respective management teams) on the content of the audit plan</p> <p>Member of the Risk Management Board</p> <p>All audit reports supplied to Audit Committee in own name</p> <p>Unfettered access to records / staff</p> <p>Separate meetings held with Audit Committee Members outside of formal committee environment as needs arise</p>
<p>The HIA in a public service organisation must lead and direct an internal audit service that is resourced to be fit for purpose.</p>	<p>Training / development opportunities available e.g. webinars</p> <p>Keeps up to date with developments in governance, risk management, control and internal auditing through professional memberships and networking with other HIAs</p> <p>Member of CIPFA's national Audit Special Interest Group</p> <p>Member of Local Government Chief Auditors Network</p> <p><b>TO BE ADDRESSED:</b></p> <p><b>2022 / 2023 resources stretched due to number of reasons. Failed recruitment campaigns. Actions to address to ensure sufficient resource / staff going forward to enable to deliver service.</b></p> <p><b>PROGRESS:</b></p> <p><b>Senior Auditor post (x2) filled in year with one permanent appointment and also use of temporary agency market. Provided additional cover to complete aspects of the plan. However, by Q3 both became vacant. Additional recruitment exercises undertaken.</b></p> <p><b>Successful recruitment, albeit that will not receive the benefit until 2024 / 2025.</b></p>

<p>The HIA in a public service organisation must be professionally qualified and suitably experienced</p>	<p>Member of Association of Accounting Technicians (1988)  CIPFA Member since 1993 (examination December 1992)  Maintained “Continuing Professional Development” (CPD) in line with Institute guidelines  Local government experience (40 years) – 26 years at Peterborough City Council  Internal Audit experience (29 years) – 22 years at senior level</p>
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