

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit Committee
Date of Meeting:	21 September 2017
Subject:	Internal Audit Quality Assurance and Improvement Programme (QAIP)
Report of:	Graeme Simpson, Head of Corporate Services
Corporate Lead:	Mike Dawson, Chief Executive
Lead Member:	Councillor D J Waters, Leader of the Council
Number of Appendices:	1

Executive Summary:

In accordance with standard 1300 of the Public Sector Internal Audit Standards (PSIAS) the Chief Audit Executive (CAE) must develop and maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspect of the internal audit activity. For Tewkesbury Borough Council, as defined in the Internal Audit Charter, the Head of Corporate Services undertakes the role of CAE.

Recommendation:

To CONSIDER the contents of the quality assurance programme and improvement programme.

Reasons for Recommendation:

The work of internal audit complies with the Public Sector Internal Audit Standards (PSIAS). These standards state that the Chief Audit Executive (CAE) must report functionally to the board. Reporting of the QAIP helps demonstrate this reporting requirement.

Resource Implications:

None arising directly from this report.

Legal Implications:

None

Risk Management Implications:

If the CAE does not report functionally to the board then this does not comply with PSIAS.

If the Internal Audit team does not continually challenge itself to improve then potentially it will not maximise its value to support the council in achieving its objectives.

Performance Management Follow-up:

Elements of the QAIP, such as key performance indicators will be reported quarterly as part of the regular internal audit monitoring report. Overall compliance with the QAIP will be reported in

the annual report of the CAE.
Environmental Implications: None.

1.0 INTRODUCTION/BACKGROUND

- 1.1** In accordance with standard 1300 of the Public Sector Internal Audit Standards (PSIAS) the Chief Audit Executive (CAE) must develop and maintain a quality assurance and improvement programme (QAIP) that covers all aspect of the internal audit activity. For Tewkesbury Borough Council, as defined in the Internal Audit Charter, the Head of Corporate Services undertakes the role of CAE.

2.0 QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME

- 2.1** The quality assurance element of the programme summarises the rigorous audit process to ensure all audits are completed to a consistent and high standard. The QAIP is representative and proportionate to reflect the small size of the Internal Audit team. The QAIP covers areas such as the annual audit plan and how audits within that plan are managed and supervised. The QAIP can be found in Appendix 1.
- 2.2** The team itself is always keen to maximise its value to the Council and has developed a small improvement programme. The programme will remain fluid so new improvement measures can be added as they arise. For example, the peer review of internal audit to be undertaken in November will no doubt suggest potential areas for improvement. Any such recommendations that are agreed will be added to the programme. The programme can be found on Page No. 6 of the QAIP document.
- 2.3** Progress on compliance with the assurance programme and delivery of the improvement programme will be reported to Audit Committee through a combination of the quarterly internal audit monitoring report, the annual report of the CAE and the proposed implementation of an Audit Committee annual report.

3.0 OTHER OPTIONS CONSIDERED

- 3.1** None.

4.0 CONSULTATION

- 4.1** The Internal Audit team itself has created the improvement programme and has taken into account feedback from various sources such as the Committee itself and internal clients.

5.0 RELEVANT COUNCIL POLICIES/STRATEGIES

- 5.1** Internal Audit Charter and Internal Audit Annual Plan.

6.0 RELEVANT GOVERNMENT POLICIES

- 6.1** None.

7.0 RESOURCE IMPLICATIONS (Human/Property)

- 7.1** Actions to be delivered within existing resource.

- 8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)**
- 8.1** None.
- 9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)**
- 9.1** Internal Audit contributes to value for money through its improvement work and specific actions within the improvement programme may deliver value for money outcomes.
- 10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS**
- 10.1** None.

Background Papers: None

Contact Officer: Graeme Simpson, Head of Corporate Services
01684 272002 Graeme.simpson@teWKesbury.gov.uk

Appendices: Appendix 1 – Quality Assurance and Improvement Programme (QAIP)