

Report of the Assistant Director Finance and Procurement to the meeting of Governance and Audit Committee to be held on 22 March 2018

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Subject:

Internal Audit Peer Review

Summary statement:

This report provides feedback on the recent peer review to determine the Internal Audit function's compliance with the UK Public Sector Internal Audit Standards.

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1. SUMMARY

This report provides feedback on the recent peer review to determine the Internal Audit function's compliance with the UK Public Sector Internal Audit Standards (PSIAS). The report is accompanied by an action plan to address recommended areas of improvement.

2. BACKGROUND

The PSIAS, introduced in April 2013, require an external review of Internal Audit functions every five years. This review is Bradford Council's first under the standards and has been carried out by the Head of Internal Audit from Doncaster Council.

The detailed report findings are set out in Appendix 1 to this report. To summarise, the process has found the Council's Internal Audit function to be 'partially compliant' with the PSIAS. The review has given rise to 15 recommendations which have been agreed with management and will be implemented during 2018. Progress on the implementation of the recommendations will be reported back to this committee via the scheduled Internal Audit update reports

3. OTHER CONSIDERATIONS

There are no other considerations.

4. FINANCIAL & RESOURCE APPRAISAL

There are no direct financial issues to this report, however the implementation of the recommendations related to resourcing and responsibilities may have budgetary implications which will need to be quantified in due course.

5. RISK MANAGEMENT AND GOVERNANCE ISSUES

The peer review report highlights where the Council's Internal Audit function and practices can be improved. As a professional, independent and objective Internal Audit service is one of the key elements of good governance in Local Government, it is clearly important that the recommendations are implemented to ensure the Council's governance environment remains strong.

6. LEGAL APPRAISAL

There are no legal implications.

7. OTHER IMPLICATIONS

There are no other implications.

8. RECOMMENDATIONS

That Members note the content and recommendations of the peer review report set out in Appendix 1, and that further updates on the implementation of those recommendations will be reported back to this committee during 2018.

9. APPENDICES

Appendix 1: Bradford Internal Audit Service – Compliance with the UK Public Sector Internal Audit Standards.

10. BACKGROUND DOCUMENTS

None

