

TRAFFORD COUNCIL

Report to: Accounts and Audit Committee
Date: 7 February 2018
Report for: Information
Report of: Audit and Assurance Manager

Report Title

External Assessment of Internal Audit by CIPFA – Final Report January 2018.

Summary

It is a requirement of the Public Sector Internal Audit Standards (PSIAS) that Internal Audit Services within the public sector measure how well they are conforming to the Standards. This includes the requirement to have an external assessment undertaken at least once in a five-year period.

In 2017/18, the Chartered Institute of Public Finance and Accountancy (CIPFA) was commissioned by Trafford Council to undertake an external assessment of the Internal Audit function (provided by the Audit and Assurance Service).

The report by CIPFA sets out the findings and opinion from the assessment undertaken. CIPFA has 3 possible opinion levels (Generally conforms; Partially conforms and Does not conform). Within the Overall Opinion and Conclusion (Section 4 of the report), the report concludes that the Audit and Assurance Service generally conforms to PSIAS. It states, "The Audit and Assurance Service is a competent, professional and well-respected Service that is efficient and effective, follows best practice, and is willing to adapt to the changing needs of the Council."

As part of the review, CIPFA made some recommendations and suggestions. All these have been accepted and responses are included in the Action Plan (Section 7). An update on the Action Plan will be reflected in the 2017/18 Annual Head of Internal Audit Report in May 2018.

Recommendation

The Accounts and Audit Committee is asked to note the report.

Contact person for access to background papers and further information:

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Background Papers: None