

## TRAFFORD COUNCIL

**Report to:** Accounts and Audit Committee  
**Date:** 25 March 2014  
**Report for:** Approval  
**Report of:** Audit and Assurance Manager

### Report Title

**Audit and Assurance Service – Internal Audit Charter and Strategy**

### Summary

**To provide the Accounts and Audit Committee with the Internal Audit Charter and Internal Audit Strategy documents for approval following their recent review. (The documents were previously updated in March 2012 and have recently been reviewed / updated to reflect the introduction of the Public Sector Internal Audit Standards in 2013).**

### Recommendation

**The Accounts and Audit Committee is asked to approve the Internal Audit Charter and Strategy.**

### Contact person for access to background papers and further information:

Name: Mark Foster – Audit and Assurance Manager  
Extension: 1323

### **Background Papers:**

Internal Audit Terms of Reference and Strategy (March 2012)  
UK Public Sector Internal Audit Standards (PSIAS) (effective from April 2013)  
Local Government Application Note for the UK PSIAS (Chartered Institute of Public Finance and Accountancy in collaboration with the Chartered Institute of Internal Auditors).

## Introduction and Background

This report sets out the updated Internal Audit Charter and Strategy.

The Internal Audit Charter describes the purpose, authority and principal responsibilities of the Internal Audit function provided by the Audit and Assurance Service, and the Internal Audit Strategy describes the arrangements in place to deliver internal audit so as to ensure that the objectives and scope of the Service are met.

These key documents are subject to regular review and approval by CMT and the Accounts and Audit Committee. They were last reviewed and approved in March 2012 (The Internal Audit Charter formerly being referred to as the Internal Audit Terms of Reference). The Charter and Strategy have since been reviewed and updated to take into account requirements set out in the UK Public Sector Internal Audit Standards (PSIAS).

There is a summary of the changes / additions made to the Charter and Strategy, compared to the previous versions in the Appendix. There are no fundamental changes to the overall audit approach but the documents reflect updated standards as required under PSIAS.

The PSIAS came into effect from 1 April 2013 and replace the CIPFA Code of Practice for Internal Audit in Local Government. (The new standards are a result of a collaboration between CIPFA and the Chartered Institute of Internal Auditors (CIIA) to develop a common set of audit standards for the public sector). Local Authorities are expected to report on compliance with these standards by June 2014 and annually thereafter. Audit and Assurance will report details of compliance with the standards as part of the 2013/14 Annual Internal Audit Report. This will be informed by a detailed self assessment which is currently in progress.

As part of PSIAS, in addition to the requirement to undertake internal assessments of Internal Audit, there is a requirement that an external assessment is undertaken at least every 5 years. The Greater Manchester Chief Internal Auditor Group is working together to agree a suitable approach to ensure a suitable external assessment process is established within required timescales.

As part of ensuring adherence to PSIAS, the Service has reviewed its Code of Ethics, Values and Conduct. All audit staff have signed up to the updated Code, which includes an acknowledgement that they have read and understood the requirements set out in the PSIAS in respect of the Code of Ethics for internal audit staff.

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Internal Audit Charter**



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# **Internal Audit Charter**

Audit and Assurance Service (March 2014)

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### **AUDIT AND ASSURANCE SERVICE - INTERNAL AUDIT CHARTER**

#### **1. Introduction**

- 1.1 Section 151 of the Local Government Act 1972 requires Councils to “make arrangements for the proper administration of their financial affairs”. More specific requirements are detailed in the Accounts and Audit Regulations 2011 in that the relevant body must “undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”.
- 1.2 The Internal Audit Charter describes the purpose, authority and principal responsibilities of the Internal Audit function at Trafford which is provided by the Audit and Assurance Service.
- 1.3 The Audit and Assurance Service is required to operate in accordance with the UK Public Sector Internal Audit Standards which came into effect from 1 April 2013. The Standards are mandatory for all internal auditors working in the UK Public Sector.

#### **2. Definitions**

##### Internal Audit

- 2.1 “Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.” (Public Sector Internal Audit Standards, April 2013).
- 2.2 CIPFA provide further details in their PSIAS Local Government Application Note : “Internal audit provides an independent and objective opinion to the organisation on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. It may also undertake consulting services at the request of the organisation, subject to there being no impact on the core assurance work and the availability of skills and resources.

##### The “Board” and “Senior Management”

- 2.3 The Public Sector Internal Audit Standards (PSIAS) require that the internal audit charter defines the terms ‘board’ and ‘senior management’ in relation to the work of internal audit. For the purposes of internal audit

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work, the 'board' refers to the Council's Accounts and Audit Committee which has delegated responsibility for overseeing the work of internal audit. The term senior management will be defined on an individual basis according to individual context but will usually refer to the Corporate Management Team (CMT).

**3. Status**

- 3.1 The Audit and Assurance Service forms part of Finance Services within the Transformation and Resources Directorate.
- 3.2 Internal Audit's authority derives directly from its statutory responsibilities and the Procedure Rules established by the Council.
- 3.3 The responsibility for the production and execution of the audit plan and subsequent audit activity rests with the Audit and Assurance Manager. The Audit and Assurance Manager reports to the Director of Finance but will report directly to the Chief Executive where required.

**4 Reporting Lines**

- 4.1 The work of the Audit and Assurance Service is reported directly to the Chief Executive; to Members via the Committee charged with responsibility for audit and governance (The Accounts and Audit Committee, defined by the term "Board" under PSIAS) and to Executive members. The work of the Accounts and Audit Committee is also reported annually to the Council.
- 4.2 Internal audit assignments are the subject of formal reports. These reports are sent to the relevant Corporate Director and Head of Service together with relevant managers. The Executive member with portfolio responsibility, Chief Executive, Corporate Director – Transformation and Resources, Director of Finance and External Audit will receive copies of the internal audit reports. The Monitoring Officer will also receive copies of audit reports at the discretion of the Audit and Assurance Manager. Reports are issued initially as drafts and, following agreement as to contents and responsibility for implementing recommendations, a final report is issued. The Accounts and Audit Committee are provided with a summary on a quarterly basis of each audit opinion report issued.

**5 Independence**

- 5.1 The Audit and Assurance Service will be sufficiently independent of the activities being audited so that auditors are able to make impartial and effective professional judgements and recommendations.

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- 5.2 Internal Audit will determine its priorities in consultation with the Accounts and Audit Committee.
- 5.3 The Audit and Assurance Manager will report impartially in his or her own name.
- 5.4 Where internal audit staff have a perceived or real conflict of interest in undertaking a particular piece of work (whether for personal reasons or through undertaking any non-audit duties), this will be managed through the internal audit management and supervisory process. Work will be re-assigned where appropriate. Staff are required to declare any potential conflict of interest and a signed declaration from each member of staff is required on an annual basis.
- 5.5 Adequate budgetary resources will be made available to enable the Internal Audit function to maintain its independence.

**6 Responsibilities**

- 6.1 The principal objective of the Audit and Assurance Service is to provide the Council with an independent and objective opinion on the Council's control environment.
- 6.2 The Audit and Assurance Service should play a key role in shaping the ethics and standards of the Council and where appropriate, act as a catalyst for change and improvement.
- 6.3 The scope of internal audit work will cover all the Council's activities and encompass both the financial and non-financial aspects of the control environment. This includes activities undertaken in partnership with other organisations where assurance will be sought in accordance with agreed protocols including access rights.
- 6.4 Internal audit work comprises an independent and objective review of the control environment. The key elements of the control environment include:
  - (a) Establishing and monitoring the achievement of the organisation's objectives
  - (b) The facilitation of policy and decision making ensuring compliance with established policies, procedures, laws and regulations – including how risk management is embedded in the activity of the council, how leadership is given to the risk management process, and how staff are trained or equipped to manage risk in a way appropriate to their authority and duties
  - (c) Ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which the council's

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functions are exercised, having regard to a combination of economy, efficiency and effectiveness

- (d) The financial management of the Council and the reporting of financial management
  - (e) The performance management of the Council and the reporting of performance management.
- 6.5 The Council's assurance and performance management framework will be taken into consideration when determining the work of Internal Audit. The key elements of the assurance and performance management framework are:
- Risk management both at the strategic and operational levels
  - The monitoring of key Council objectives and targets by the Corporate Management Team
  - Business planning - the identification and monitoring of key business targets by individual services
  - Self-assessments by managers of the operation of controls for which they are responsible
  - Reviews by External Audit
  - Reviews by other external agencies
  - Scrutiny reviews
  - Previous work of Internal Audit and the Accounts and Audit Committee.
- 6.6 Particular attention will be devoted to any aspects of the control environment affected by significant changes within the organisation's risk environment.
- 6.7 The Audit and Assurance Manager will also make a provision, in the scope of Internal Audit's work, to form an opinion where key systems are operated by the Council on behalf of other bodies or other bodies operating key systems on behalf of the Council.
- 6.8 Where the Council works in partnership with other organisations, the role of Internal Audit will be defined on an individual basis.
- 6.9 The Audit and Assurance Manager will give an opinion on the operation of the Council's control environment in the annual internal audit report.
- 6.10 The Audit and Assurance Service will also take a lead role in supporting the work of the Accounts and Audit Committee. This will include co-ordinating the Committee's work programme in agreement with Committee members and supporting the Committee to report on its work undertaken.

## **7 Fraud and Corruption**

- 7.1 The Audit and Assurance Manager is responsible for the maintenance of the Council's anti-fraud and corruption policy and strategy and the raising of fraud awareness across the Council.
- 7.2 The Audit and Assurance Manager will be informed of all suspected or detected fraud, corruption or impropriety, so that he or she can consider the adequacy of the relevant controls and evaluate the implication of fraud and corruption for his or her opinion on the internal control environment.

## **8. Access**

- 8.1 The Audit and Assurance Service will have unrestricted direct access to all Members, Council personnel, records (whether manual or computerised), cash, stores, and other assets and may enter Council property or land to obtain such information and explanations considered necessary to fulfil the responsibilities of an internal audit function. Such access shall be granted on demand and not be subject to prior notice and will also extend to partner bodies or external contractors working on behalf of the authority insofar as such access relates to work carried out or services provided on behalf of or in partnership with the authority.

## **9 Limitations of Internal Audit Responsibilities**

- 9.1 In seeking to discharge the responsibilities detailed above, and in line with the responsibilities of Internal Audit set out in section 6 above, it should be noted that the Internal Audit function is not responsible for:
- Controlling the risks of the Authority.
  - Establishing and maintaining systems of internal control.
  - Determining operational policies or procedures.

## **10. Resources**

- 10.1 The Audit and Assurance Manager will hold a relevant professional qualification; have wide experience of audit and management and will be responsible for ensuring that the Audit and Assurance Service is appropriately staffed in terms of numbers, grades, qualification levels and experience.
- 10.2 The Audit and Assurance Manager will ensure that appropriate provision is made for maintaining and developing the competence of audit staff. All internal auditors will undertake a programme of continuing professional development to maintain and develop their skills. A record of training and development undertaken and planned will be maintained.



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- 10.3 The Audit and Assurance Manager is responsible for ensuring that the resources of the Audit and Assurance Service are sufficient to meet its responsibilities and achieve its objectives. If a situation arose whereby it was concluded that resources were insufficient this will be formally reported to the Section 151 Officer, Chief Executive and, if the position is not resolved, to Members charged with responsibility for audit and governance (Accounts and Audit Committee).

**11. Consultancy**

- 11.1 Consultancy comprises the range of services, other than assurance services, provided by Internal Audit to assist management in meeting the objectives of the Council. This may include facilitation, process design, training, and advisory services. The Audit and Assurance Manager will be responsible for deciding what level of consultancy support Internal Audit can provide. The scope of any consultancy work will be agreed with management and will only be undertaken where resources permit without impacting on the planned annual assurance process. Account will always be taken of the primary objective of Internal Audit to complete assurance work and approval would be sought from the Accounts and Audit Committee before any significant unplanned consultancy work is agreed which would impact on the Internal Audit Plan.

**12. Review**

- 12.1 The Internal Audit Charter will be subject to regular review, the results of which will be reported for approval by the Corporate Management Team and the Accounts and Audit Committee.

**Mark Foster  
Audit and Assurance Manager  
March 2014**



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# **Internal Audit Strategy**

Audit and Assurance Service (March 2014)

## **TRAFFORD COUNCIL AUDIT AND ASSURANCE SERVICE**

### **INTERNAL AUDIT STRATEGY**

#### **1. Introduction**

- 1.1 The Internal Audit Charter defines the objectives and scope of Internal Audit. The Internal Audit Strategy set out in this document details the arrangements in place to deliver internal audit so as to ensure that the objectives and scope of the Audit and Assurance Service are met.
- 1.2 The Audit and Assurance Service is required to deliver a risk-based audit plan in a professional independent manner, to provide the Council with an opinion on the level of assurance it can place upon the internal control environment, and to make recommendations to improve it.
- 1.3 The Strategy Statement below sets out the key requirements for ensuring the Audit and Assurance Service fulfils its role effectively. The Statement sets out the overarching vision and aims of the Service. Details of how these requirements are to be met are set out in sections 3 to 8 of the Strategy.

#### **2. Strategy Statement**

- 2.1 The Audit and Assurance Service plays a key role in shaping the ethics, values and standards of the Council. The Service should be professional, challenging and innovative, acting as a catalyst for change and improvement by:
  - Ensuring its work adds value, maximises assurances to the Council and its positive impact on the achievement of corporate objectives and service delivery;
  - Having a sound knowledge of the organisation, being forward looking and aware of local, regional and national agendas and their impact on the Council;
  - Ensuring the service is flexible, works in partnership with managers, invests in good working relationships with all stakeholders and responds effectively to the changing needs of the Council;
  - Having sufficient resources, particularly officer resources in quantity, skills mix, knowledge and experience to effectively deliver the vision and uphold professional standards.

#### **3. Service Provision**

- 3.1 The Internal Audit function is provided by the Audit and Assurance Service, which is part of Finance Services within the Transformation and Resources Directorate. Day to day management is the responsibility of the Audit and Assurance Manager who reports to the

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Director of Finance (Section 151 Officer). The Service maintains independence in its reporting as set out in its Charter and associated procedures.

- 3.2 Internal audit services to the Council are currently provided by in-house resources and are complemented by bought-in resources as follows:
- Specialist ICT audit resources are provided by Salford Audit Services. This arrangement was agreed by AGMA as part of a review of joint working whereby Salford provide specialist resources for use by all the Greater Manchester authorities. These specialist resources are used to complement in-house resources.
  - Internal audit resources will be bought-in if the Audit and Assurance Manager, in agreement with the Director of Finance, considers this to be necessary to ensure completion of the audit plan, and if resources permit this approach. The engagement of bought-in internal audit resources will be reported to Members charged with the responsibility for audit and governance. (Recognition will be given to potential conflicts of interest where bought in internal audit resources also provide non internal audit services to the Council).
- 3.3 The Audit and Assurance Manager is responsible for ensuring that all internal audit work complies with the Internal Audit Charter and the Public Sector Internal Audit Standards.

**4. Audit Planning**

- 4.1 A risk based Audit and Assurance Service plan will be produced on an annual basis. This will be derived from the 'Audit Universe' which comprises all auditable areas in the control environment (the internal control environment encompassing internal control, risk management and governance arrangements). Work will be planned to ensure adequate assurance is provided towards the completion of the Council's Annual Governance Statement.
- 4.2 Resources will be allocated taking into account assurance levels required, risks involved and the potential impact of the work. The planned programme of work will be informed by:
- assurance required to be provided as a Council
  - assurance gained from other sources other than internal audit work including external audit and other inspectorates, service self assessments etc.
  - knowledge and understanding of the organisation including future priorities and potential impacts
  - detailed consultation with key stakeholders.
- 4.3 Factors to be taken into account when undertaking a risk assessment of auditable areas will take account of the council's assurance and performance management framework including:
- Risk management both at the strategic and operational levels

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- Monitoring of key Council objectives and targets by the Corporate Management Team
- Directorate and Service Business Planning arrangements
- Governance and control self assessments by managers of the operation of controls for which they are responsible
- Reviews by External Audit and other external agencies
- Other internal reviews including scrutiny work
- Previous internal audit and Accounts and Audit Committee findings.

4.4 The Annual Audit Plan lists the areas to be audited and the resources required. Audit reviews and other programmes of work will focus both on strategic and operational issues. To ensure adequate flexibility, audit work will involve a number of different methods of delivery i.e. traditional internal audit reviews; provision of guidance; awareness raising; advice to project / working groups etc. The plan will be prepared to ensure:

- Fundamental financial systems are reviewed on a cyclical basis.
- Adequate resources are set aside for anti-fraud and corruption work including investigating suspected cases and raising awareness across the Council.
- Adequate resources are included to enable reviews of the Council's corporate governance and risk management arrangements.
- The Council's ICT systems are subject to adequate internal audit coverage.
- Procurement and contracts arrangements across the council are reviewed.
- Internal Audit fulfils its role in auditing schools, supporting the process by which schools are required to meet the Schools Financial Value Standard.
- Adequate coverage of other key business risks including individual coverage of authority-wide issues, individual services, establishments, partnerships, programmes and projects.

4.5 Provision is made to follow up work completed in previous periods. The plan also contains a contingency for unforeseen changes which may necessitate a change in priorities.

4.6 The Audit Plan is flexible and will be kept under review and will be revised to take account of changes in the risk environment. Significant changes in the audit plan will be reported to the Corporate Management Team and to the Accounts and Audit Committee.

## 5. **Service Delivery**

5.1 There will be close working with management in agreeing the scope of individual audit assignments. The planning and scoping process takes into account any significant factors, developments and key risks to

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ensure the internal audit review of that area will add value for the Council.

- 5.2 The ongoing development of the Audit and Assurance Service's knowledge base will provide an effective source of information as part of the planning process. Knowledge will be developed by various means including ongoing liaison and discussion with managers and other key stakeholders.
- 5.3 Individual Audit and Assurance projects will have, within the overall project time allocation, planned time to allow the Audit and Assurance Officer(s) to research and build their knowledge of the area (proportionate to the nature/complexity of the review).
- 5.4 The Audit and Assurance Manager will ensure that there are documented protocols and procedures for planning and conducting audits, setting out the standards for the service. The Audit and Assurance Manager will monitor performance against the standards set out in the audit manual and other relevant documents.

**6. Reporting**

- 6.1 Reporting arrangements for the Audit and Assurance Service are set out in protocols which form an integral part of the Service's internal audit manual.
- 6.2 The approach to reporting, delivering opinions and supporting conclusions, and developing associated improvement actions will be flexible. This will be to ensure that officer resources are effectively utilised, the needs of recipient managers/stakeholders are met, the necessary assurance is provided and the form of reporting maximises ownership and impact of resulting improvement actions / organisational change.
- 6.3 For individual audit assignments, where internal audit recommendations are made, these will be discussed with management prior to the issue of audit reports. The findings from the audit will be reported, clearly identifying and explaining the key risks and control weaknesses, with the relative priority of recommendations clearly communicated. Following each audit, the client manager will have the opportunity to provide feedback via the client satisfaction survey.
- 6.4 Progress against the annual audit plan will be monitored by the Audit and Assurance Manager and reported to the Corporate Management Team and to the Accounts and Audit Committee on a regular basis.
- 6.5 The Audit and Assurance Service will give an overall opinion each year on the Council's risk management, control and governance arrangements to support the Annual Governance Statement. The Internal Audit opinion on the control environment will be given in the

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Annual Internal Audit Report, which will be presented to CMT and the Accounts and Audit Committee.

**7. Staffing / Resources**

- 7.1 In order to deliver the Internal Audit Strategy and comply with professional standards, it is important that the Audit and Assurance Service comprises staff with the appropriate skills and experience.
- 7.2 Audit and Assurance officers are expected to undertake continuing professional development as appropriate and undertake training / development activities, both for personal development and to ensure there is an effective skills balance within the Service.
- 7.3 The Service operates personal development and review processes in line with the Council's policy as well as professional good practice. Ongoing training and development needs are identified as part of this process. In addition to internal training, such as through e-learning, shadowing the work of colleagues etc, available training provided by key providers such as CIPFA and IIA is considered and where appropriate included within the ongoing programme of training. Training and development needs are reviewed regularly.
- 7.4 The Service has a clearly defined code for staff encompassing ethics, conduct and values in accordance with the Public Sector Internal Audit Standards. Staff are required to complete and sign a declaration statement in line with the PSIAS Code of Ethics.
- 7.5 If resources, including staffing, are insufficient for the Audit and Assurance Service to provide an opinion on the control environment, the Audit and Assurance Manager will report this to the Director of Finance / Corporate Management Team and to the Accounts and Audit Committee.

**8. Ongoing Development Actions**

- 8.1 The Service reviews its procedures, systems and working methods on a regular basis. An annual review of effectiveness of internal audit is undertaken which includes an assessment against the Public Sector Internal Audit Standards. Details are reported to the Accounts and Audit Committee. There are a number of areas that are subject to ongoing or periodic review to ensure standards are maintained and where possible improvements made.
- 8.2 The following will continue to be considered as part of ongoing service planning and monitoring of performance:
- Consider the ongoing appropriateness / application of audit procedures and protocols both in ensuring these continue to

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meet the organisation's requirements and remain in accordance with the Public Sector Internal Audit Standards.

- Continue to consider and where appropriate, adopt, various approaches to audit reporting taking into account client feedback.
- Continue to consider training and development needs of staff to ensure there remains adequate knowledge and expertise in specific areas of audit activity.
- As part of ongoing audit planning, continue to consider the approach to gathering assurance including collaboration with other Internal Audit providers e.g. in respect of audit reviews of partnerships and other arrangements where there is collaboration between organisations.
- Continue to consider appropriate means of raising awareness of key governance and control issues. Ensure content on the Audit and Assurance Intranet site is regularly reviewed to ensure it is up to date and provides effective guidance.
- Ensure methods of working take into account any changes in the organisational structure, accommodation issues, technology, agile working protocols etc.

**9. Review**

- 9.1 The Internal Audit Strategy will be subject to regular review, the results of which will be reported to the Accounts and Audit Committee and the Corporate Management Team.

**Mark Foster  
Audit and Assurance Manager  
March 2014**



## APPENDIX

### **Internal Audit Charter and Strategy – Changes to previous version (March 2012)**

#### **Internal Audit Charter**

1. Intro. – reference to PSIAS coming into effect from 1 April 2013. Standards are mandatory for all internal auditors working in the UK Public Sector.

2. Definitions – 2.1&2.2 Internal Audit definition updated from previous CIPFA definition. 2.3 Definition of Board and Senior Management added.

4. Reporting lines (updating titles – reference to External Audit instead of the Audit Commission).

5.4 Added in the following “Where internal audit staff have a perceived or real conflict of interest in undertaking a particular piece of work (whether for personal reasons or through undertaking any non-audit duties), this will be managed through the internal audit management and supervisory process. Work will be re-assigned where appropriate. Staff are required to declare any potential conflict of interest and a signed declaration from each member of staff is required on an annual basis.”

6.5 Reference to External Audit instead of the Audit Commission.

6.8 The following is added “Where the Council works in partnership with other organisations, the role of Internal Audit will be defined on an individual basis.”

9.1 Replacing reference to the previous CIPFA Code of Practice, a section has been added on the limitations of Internal Audit’s responsibilities.

11. Further information added in respect of potential consultancy work with approval sought from the Accounts and Audit Committee for any significant changes in planned work.

#### **IA Strategy**

1. Introduction: Reference to Internal Audit Charter instead of Internal Audit Terms of Reference.

3.1 Reference to Internal Audit Charter instead of Internal Audit Terms of Reference.

3.3 Service Provision – reference to Internal Audit Charter instead of Terms of Reference and PSIAS instead of CIPFA Code of Practice.

4.3. Audit Planning. Reference to External Audit instead of Audit Commission.

7.4 The following reference has been added “The Service has a clearly defined code for staff encompassing ethics, conduct and values in accordance with the Public Sector Internal Audit Standards. Staff are required to complete and sign a declaration statement in line with the PSIAS Code of Ethics.

8.1 Reference added to PSIAS.

8.2 Reference added as follows “Consider the ongoing appropriateness / application of audit procedures and protocols both in ensuring these continue to meet the organisation’s requirements and remain in accordance with the Public Sector Internal Audit Standards”.

8.3 Reference added to “Ensure methods of working take into account any changes in the organisational structure....”