

Audit and Governance Committee

30th May 2019

THE ROLE OF THE HEAD OF INTERNAL AUDIT

WARDS AFFECTED

All

EXEMPT / CONFIDENTIAL ITEM

No

1.0 PROPOSED DECISION

- 1.1 Attached is the Chartered Institute of Public Finance & Accountancy (CIPFA) 'Statement on the Role of the Head of Internal Audit' and a supplementary publication 'Leading Internal Audit in the Public Sector' which were published in April 2019.
- 1.2 Members are requested to note the report and publications.

2.1 JUSTIFICATION FOR THE DECISION

- 2.1 The Terms of Reference for the Audit and Governance Committee require it to approve Internal Audit's Strategic Audit Plan, performance and annual report.

3.0 FACTS SUPPORTING THE PROPOSED DECISION

- 3.1 The Public Sector Internal Audit Standards (PSIAS) contains the Core Principles for Professional Practice of Internal Auditing, which articulate the effectiveness of Internal Audit.
- 3.2 The PSIAS includes the expected standards for a Chief Audit Executive (Head of Internal Audit) to ensure compliance with the Core Principles and the PSIAS.
- 3.3 CIPFA has updated the Role of the Head of Internal Audit to ensure that this aligns with the PSIAS.

4.0 RISKS ASSOCIATED WITH THE PROPOSED DECISION

- 4.1 The potential risk of a lack of adequate and professional assurance to the Committee as the body charged with governance.

5.0 OTHER IMPLICATIONS

- 5.1 None.

6.0 PREVIOUS APPROVAL / CONSULTATION

- 6.1 None.

7.0 ALTERNATIVE OPTIONS AND IMPLICATIONS THEREOF

7.1 None.

8.0 APPENDICES

- 8.1 Appendix 1 – Report on ‘The Role of the Head of Internal Audit’
Appendix 2 – CIPFA Statement on the Role of the Head of Internal Audit
Appendix 3 – CIPFA Leading Internal Audit in the Public Sector, Putting the Principles into Practice

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BACKGROUND PAPERS

The following list of documents were used to complete this report and are available for public inspection for four years from the date of the meeting from the Contact Officer named above:

Public Sector Internal Audit Standards (Revised 2017)