

Allerdale Borough Council

Audit Committee – 4 July 2017

**Public Sector Internal Auditing Standards Self Assessment**

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<b>The Reason for the Decision</b>	In line with the Public Sector Internal Auditing Standard 1311 (PSIAS) the Quality Assurance and Improvement Program (QAIP) should include an internal assessment of the internal audit activity.
<b>Summary of options considered</b>	To inform the Audit Committee of the results of the self-assessment and subsequent action plan.
<b>Recommendations</b>	To accept the content and action plan resulting from the QAIP self-assessment
<b>Financial / Resource Implications</b>	No additional resource required to deliver this.
<b>Legal / Governance Implications</b>	This has been completed in line with the professional guidance recommendations.
<b>Community Safety Implications</b>	None specific to this matter.
<b>Health and Safety and Risk Management Implications</b>	This contributes to the effectiveness of the Assurance Risk and Audit Team in Enterprise-Wide Risk Management.
<b>Equality Duty considered / Impact Assessment completed</b>	Considered – not required.
<b>Wards Affected</b>	None specifically
<b>The contribution this decision would make to the Council's priorities</b>	This will contribute to the achievement of all council plan priority areas.
<b>Is this a Key Decision</b>	No
<b>Portfolio Holder</b>	Councillor Joan Ellis
<b>Lead Officer</b>	Emma Thompson Assurance Risk and Audit Manager (01900) 702988 emma.thompson@allerdale.gov.uk

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**Report Implications** (Please delete where applicable)

Community Safety	N	Employment (external to the Council)	N
Financial	N	Employment (internal)	N
Legal	Y	Partnership	N
Social Inclusion	N	Asset Management	N
Equality Duty	N	Health and Safety	N

**1.0 Introduction**

- 1.1 The PSIAS require the Chief Audit Executive (Assurance Risk and Audit Manager) to develop and maintain a Quality Assurance and Improvement Programme. Performance, improvement and monitoring activities are reported quarterly to the Audit Committee as part of this requirement.
- 1.2 The ARA team collectively completed the self-assessment to confirm conformance with the PSIAS and identify areas for improvement where required. The Assurance Risk and Audit Manager identified the area for improvement and has detailed actions on the self-assessment. There were no significant areas of non-conformance.

**2.0 Finance/Resource Implications**

- 2.1 The results of this assessment has indicated there were no additional budget requirements.

**3.0 Legal Implications and Risks**

- 3.1 This process provides assurance to Allerdale Borough Council over the quality of the Internal Audit service they receive and that the service is operating in accordance with the Public Sector Internal Audit Standards (PSIAS).

**4.0 Recommendations**

- 4.1 To accept the content and action plan resulting from the QAIP self-assessment.

**Emma Thompson**  
**Assurance Risk and Audit Manager**