

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – 24 JUNE 2015

Title of report	EXTERNAL ASSESSMENT OF INTERNAL AUDIT
Contacts	Councillor Nick Rushton 01530 412059 nicholas.rushton@nwleicestershire.gov.uk Senior Auditor 01530 454728 lisa.cotton@nwleicestershire.gov.uk
Purpose of report	To present the findings, and associated action plan, of the External Assessment of Internal Audit that was carried out in April 2015.
Reason for Decision	To comply with the Public Sector Internal Audit Standards.
Council Priorities	Value for Money
Implications:	
Financial/Staff	None
Link to relevant CAT	None
Risk Management	The audit planning process is based on risk assessment.
Equalities Impact Assessment	N/A
Human Rights	N/A
Transformational Government	No direct implications
Consultees	Head of Finance
Background papers	Public Sector Internal Audit Standards
Recommendations	THAT THE COMMITTEE NOTES THIS REPORT AND COMMENTS AS APPROPRIATE.

1. INTRODUCTION

- 1.1 The Public Sector Internal Audit Standards, introduced on 1 April 2013, require an external assessment of compliance with the Standards to be carried out at least once every five years. It was agreed at 25 March 2015 Audit and Governance Committee that CIPFA would carry out the assessment. In previous years the Shared Services Senior Auditor has carried out an annual self assessment and reported the results back to Audit and Governance Committee.

2. EXTERNAL ASSESSMENT REPORT

- 2.1 The external assessment was carried out during April 2015. The assessor spent time at both North West Leicestershire District Council and Blaby District Council. The findings and recommendations apply to both councils.
- 2.2 The report is included at Appendix 1. The assessor did not identify any significant gaps in compliance.

3. ACTION PLAN

- 3.1 The Senior Auditor has prepared an action plan to address the recommendations made. This is included at Appendix 2.