

Annual Internal Review of Internal Audit

It is a requirement of the Public Sector Internal Audit Standards (PSIAS) last updated and reviewed April 2017, that the Head of Internal Audit conducts an annual internal self-assessment of the effectiveness of the Internal Audit Service.

Below are details of the 2017/18 self-assessment

Objective

Does the work of the Internal Audit Service comply with the PSIAS?

Finding

As evidenced by the external assessment undertaken by Blaenau Gwent County Borough Council the service general conforms to the standards.

Objective

Is there an Internal Audit Charter in place which clearly outlines the purpose, authority and responsibilities of the Internal Audit Service?

Finding

An Internal Audit Charter is in place which satisfies the requirements of the standards.

Objective

Did all internal audit staff make the appropriate declarations required by the PSIAS?

Finding

All staff made declarations in relation to land or property within the borough, any personal relationships with other NPT employees or members, any outside business interests and any gifts or hospitality offered/received/declined. In addition they signed a declaration acknowledging that they had received a copy of the PSIAS' Code of Ethics and agreed to conform to its principles.

Objective

Was a risk based Internal Audit Plan in place which had been approved by Audit Committee?

Finding

A risk based Internal Audit Plan was approved by members in June 2017.

Objective

Was the Internal Audit Plan achieved?

Finding

89% of the planned audits were undertaken. The shortfall is not considered to be an issue as the audits not undertaken have been rolled forward to the new financial year.

Objective

Were all recommendations made via formal audit reports accepted and implemented?

Finding

100% of recommendations made were accepted and no issues were identified during the Post Audit Reviews undertaken throughout the year.

Objective

Were audits completed within planned time?

Finding

68% of audits were completed within planned time. The reasons supplied by the Audit Manager for the over run on some audits were; staff training, more testing required due to issues identified during the audit and additional areas looked at during the audit at the request of the service manager.

Objective

Were investigations undertaken in respect of any suspected fraud, theft or malpractice either reported to or identified by Internal Audit Staff?

Finding

A total of 16 special investigations were undertaken and senior internal audit staff acted as investigating officer when disciplinary investigations were instigated where theft, fraud or malpractice was suspected.

Objective

Auditees were satisfied with the audit service provided to them?

Finding

100% of clients who returned the client satisfaction survey were at least satisfied with the service provided. 72% of client satisfaction surveys issued were returned under confidential cover to the Director of Finance & Corporate Service.

Conclusion of Head of Internal Audit

I am satisfied that the Internal Audit Service conformed to the PSIAS when undertaking audits during 2017/18 and that the service they provided was effective and of a high standard.