



Cyngor Castell-nedd Port Talbot
Neath Port Talbot Council

Neath Port Talbot County Borough Council

GOVERNANCE & AUDIT COMMITTEE

12th October 2023

Report of the Chief Accountant Technical & Governance (Head of Internal Audit)-Diane Mulligan

Matter for Information

Wards Affected:

All Wards

External Assessment Update

1. Purpose of the Report

The purpose of this report is to provide an update on the external assessment of the Internal Audit Service undertaken by Conwy County Borough Council.

2. Executive Summary

The findings of the External Assessor is that the Internal Audit Service “Generally Conforms with the Public Sector Internal Audit Standards” this is the highest overall rating available to the Assessor. There are 56 standards which the service must comply with and it was found to be fully compliant in 54 of the standards and partially complying with 2.

3. Background

As members are aware it is a requirement of the Public Sector Internal Audit Standards that each Internal Audit Activity is externally quality assessed at least every 5 years. This latest assessment was undertaken to ensure compliance with this requirement. The External Assessors

Report is attached as Appendix 1 to this report for members' information.

The 2 areas of partial compliance are accepted by the HIA and the Audit Manager and the External Assessor is content that there are mitigating actions in respect of Standard 1130 – Impairment to Independence or Objectivity and that the partial compliance in respect of Standard 1300 Quality & Assurance Programme will be addressed going forward.

The actions to strengthen arrangements where conformance is already achieved are agreed and will be implemented as detailed within the report.

4. Integrated Impact Assessment

There is no requirement to undertake an Integrated Impact Assessment as this report is for monitoring/information purposes.

Financial Impacts

No impact.

5. Valley Communities Impacts

No impact.

6. Workforce Impacts

No impact.

7. Legal Impacts

No impacts

8. Risk Management Impacts

The work of Internal Audit is key in relation to ensuring compliance with internal controls. This work forms part of the Council's overall risk management arrangements.

13. Consultation

There is no requirement for external consultation on this item.

14. Recommendation

That members note the content of the report.

15. Reason for Proposed Recommendation

To enable members to fulfil their terms of reference

Appendix 1 – External Assessors Report

Officer Contact

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