

<b>Subject:</b>	Internal Audit Quality and Assurance Improvement Programme	<b>Status:</b>	For Publication
<b>Report to:</b>	Audit and Accounts Committee	<b>Date:</b>	28 June 2016
<b>Report of:</b>	Head of Internal Audit	<b>Portfolio Holder:</b>	Resources and Performance
<b>Key Decision:</b>	<input type="checkbox"/> Forward Plan <input type="checkbox"/>	<b>General Exception</b>	<input type="checkbox"/> <b>Special Urgency</b> <input type="checkbox"/>
<b>Equality Impact Assessment:</b>	Required:	No	Attached: No
<b>Biodiversity Impact Assessment</b>	Required:	No	Attached: No
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1.	<b>RECOMMENDATION(S)</b>
1.1	The committee is asked to note this information.

**2. PURPOSE OF REPORT**

2.1 The Internal Audit Service is a key element of the council's governance arrangements, and is a statutory service in the context of the Accounts and Audit Regulations 2015. The relevant standard setters, responsible for defining proper practices in terms of the Accounts and Audit Regulations have issued Public Sector Internal Audit Standards (PSIAS) that require the Internal Audit Service to establish and implement a quality assurance and improvement programme. This is attached at Appendix A.

**3. CORPORATE PRIORITIES**

3.1 The matters discussed in this report impact directly on the following corporate priorities:

- **Regenerating Rossendale:** This priority focuses on regeneration in its broadest sense, so it means supporting communities that get on well together, attracting sustainable investment, promoting Rossendale, as well as working as an enabler to promote the physical regeneration of Rossendale.
- **Responsive Value for Money Services:** This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people.
- **Clean Green Rossendale:** This priority focuses on clean streets and town centres and well managed open spaces, whilst recognising that the Council has to work with communities and as a partner to deliver this ambition.

**4. RISK ASSESSMENT IMPLICATIONS**

4.1 There is a risk that, if this document is not implemented, the council's Internal Audit Service will not comply with the professional standards that underpin its statutory operation.

**5. BACKGROUND AND OPTIONS**

5.1 The Internal Audit Service Quality Assurance and Improvement Programme (QAIP) formalises the arrangements in place to ensure the quality of internal audit work. It is a Lancashire County Council document approved by and reported to Lancashire County Council's Audit and Governance Committee, however it is being shared with the Rossendale Borough Council's Audit and Accounts Committee to demonstrate how it enables the Internal Audit Service to evaluate and demonstrate its conformance with the Public Sector Internal

Audit Standards ('PSIAS') to ensure the quality of internal audit work.

**COMMENTS FROM STATUTORY OFFICERS:**

**6. SECTION 151 OFFICER**

6.1 Any financial implications are commented upon in the report.

**7. MONITORING OFFICER**

7.1 Any legal implications are commented upon in the report.

**8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT**

8.1 As part of the process of Lancashire County Council's internal audit service developing it's QAIP the audit director and manager of Grant Thornton LLP, the council's external auditor for Lancashire County Council, has been consulted. Rossendale Borough Council's head of finance and property services has reviewed this document.

**9. CONCLUSION**

9.1 The document is for information.

No background papers