

Internal Audit Services

The following table details the various activities currently in scope for Internal Audit Services provided by Audit Cotswolds. The right column shows which service is offered by each partner Cheltenham (C), Forest of Dean (F), Cotswold (CO) and West Oxfordshire (WO).

Corporate	
Advice and attendance at meetings in the role as internal auditors to the Council	C / CO / WO
Local Government Law requirements under Accounts and Audit Regulations 2015	C / CO / WO
Regular attendance at Audit Committee or equivalent.	C / CO / WO
Internal Audit advice to Officers and Members in relation to Risk Management, Control and Governance	C / CO / WO
Advice in relation to the governance of the Council.	C / CO / WO
Dealing with internal Complaints.	C / CO / WO
Investigation of irregularities and impropriety	C / CO / WO
Delivering the CIPFA defined role of the Head of Internal Audit	C / CO / WO
Providing assurance to Audit Committee and Senior Management over all aspects of the Council' governance, Risk Management and Control framework on a risk derived basis	C / CO / WO
Advising on change programmes and projects	C / CO / WO
Advising on corporate initiatives, e.g. shared services/collaborative working	C / CO / WO
Preparation, compilation, evidencing and provision of the Annual Governance Statement	CO / WO
Testing of the Annual Governance Statement	C
Audit Team Activity derived from Risk Based Plan and supporting management	
Strategic audits– ensure risk management, governance and controls are in place to help meet organisational objectives	C / CO / WO
Compliance reviews – to ensure stated and approved strategy, policies and procedures are being complied with	C / CO / WO
Operational audits – to ensure systems of internal control are effective, risks are well managed and operations achieve objectives.	C / CO / WO
Regulatory audits – in support of external audit to ensure key financial controls work	C / CO / WO
Investigative work – reactive work in connection with potential fraud, impropriety, breach of policy/procedure etc.	C / CO / WO
Governance audits – ensure an appropriate control framework and governance structure are in place and in line with best practice e.g. Charity Commission, UK Code of Corporate Governance, etc.	C / CO / WO
Financial audits – to ensure appropriate controls are in place and complied with in relation to managing the financial matters of the organisation	C / CO / WO
ICT Audit – to ensure ICT controls are working effectively	C / CO / WO
Contract and Grant Certification audits – to review aspects of the delivery of major contracts or grants – including certification for third parties	C / CO / WO

Appendix 2

Value for Money audits – reviewing effectiveness, efficiency, economy and education of any particular activity	C / CO / WO
Environmental audits – assessing the control framework in place to meet environmental objectives	C / CO / WO
Programme and project assurance including gateway reviews	C / CO / WO
Facilitated workshops – governance, control and risk management	C / CO / WO
Productivity reviews – work study / time study based consultancy	C / CO / WO
Risk management advice – including advice on embedding risk management and creating a risk management framework, policy and defining the appetite	C / CO / WO
Counter Fraud Services – access to independent fraud investigators through a dedicated Counter Fraud Unit (See counter fraud services spec)	C / CO / WO
Privacy Impact Assessments – and other Data Protection, information management advice	C / CO / WO
Company governance advice – under the Companies Act 2006 and Financial Reporting Council requirements including Annual Governance Statement framework preparation, review and support	C / CO / WO
Charity governance advice – under the Charities Commission requirements	C / CO / WO
Audit Committee effectiveness reviews – based on CIPFA and IIA principles	C / CO / WO
Annual Governance Statements – drafting, preparation and testing	C / CO / WO
Due Diligence audits – reviews for investments and service delivery model changes	C / CO / WO
Research – undertake research into related subject areas on behalf of management	C / CO / WO
Shared Services – advice and guidance on shared service governance, control and risk management	C / CO / WO
Head of Internal Audit role	
Private meetings with / reporting to Audit Committee and/or Chair of the Audit Committee	C / CO / WO
Direct interaction with the Audit Committee	C / CO / WO
Reporting to the S151 Officer	C / CO / WO
Reporting to the Monitoring Officer	C / CO / WO
Reporting to the Head of Paid Service	C / CO / WO
Reporting to the Leader	C / CO / WO
Direct interaction with the Senior Management Team	C / CO / WO
Annual Audit Opinion – preparation and presentation of the report to Senior management and Audit Committees	C / CO / WO
Annual Risk Based Audit Plan – preparation, consultation and presentation of the Plan to Senior Management and Audit Committees	C / CO / WO
Coordination of assurance – internal auditors of other organisations e.g. One Legal service reviews link to Tewkesbury BC Internal Audit Team	C / CO / WO
Coordination of assurance – external auditors (including externalising investigations)	C / CO / WO
Assessment of other assurance providers, regulatory bodies, inspectors e.g. Health & Safety Executive, Food Standards Agency for inclusion in annual opinion	C / CO / WO
Annual review of internal audit against the Public Sector Internal Audit Standards	C / CO / WO
Five year external review of internal audit against the Public Sector Internal Audit standards	C / CO / WO
Quality review framework	C / CO / WO

Appendix 2

Review and report on counter fraud	C / CO / WO
CPD and training programme for all team members – requirement up to Masters Degree and Chartered Status levels	C / CO / WO
Internal Audit Charter – preparation and presentation to Audit Committee for approval	C / CO / WO
Prepare and maintain audit manual	C / CO / WO
Risk assessment and resources review to ensure adequacy of internal audit resources to meet organisational needs	C / CO / WO
Sourcing resources where skills are not available within the team	C / CO / WO
Collaborative working with other internal audit services and providers	C / CO / WO
Escalation of audit recommendations to senior Management or Audit Committee for resolution	C / CO / WO
Managing the service within budgetary constraints vs risk	C / CO / WO
Reviewing the annual plans and resources through the year to keep risk focused	C / CO / WO
Preparation and review of policies relevant to the service e.g. retention and disclosure policy	C / CO / WO
Maintain Chartered Internal Auditor status	C / CO / WO
Consultancy on regional governance issues e.g. devolution	C / CO / WO
Review and comment on governance, audit and other related national consultation papers e.g. Audit and Accountability Act.	C / CO / WO
Head of Audit Cotswolds	
Manage the Counter Fraud Service	C / CO / WO
Manage the Internal Audit Service	C / CO / WO
Meet with the S151 Officers as the Audit Partnership Board	C / CO / WO
Prepare and maintain Service Delivery Plans linked to organisational objectives	C / CO / WO
Prepare and enter Bids for client works	C / CO / WO
Prepare, negotiate and agree Contracts, Service Level Agreements or other means of engagement with existing and potential new clients	C / CO / WO
Market and publicise the service e.g. IIA and CIPFA awards	C / CO / WO
Source income streams and opportunities	C / CO / WO
ICT Software	
Maintain audit management systems	C / CO / WO
Maintain audit data mining tools and CAATS	C / CO / WO
Craft interrogation scripts and analyse data	C / CO / WO
Maintain service risk register (Covelent)	CO
Other	
Provision of Internal Audit to;	
<ul style="list-style-type: none"> • The Cheltenham Trust • Cheltenham Borough Homes Ltd • Ubico Ltd 	
Collaborative working with:	
<ul style="list-style-type: none"> • South Oxfordshire District Council • Vale of the White Horse District Council 	

Appendix 2

Writing Audit Standards – work undertaken for CIPFA and the IIA including delivery of workshops and seminars

Provision of internal/external audit to small bodies e.g. Cotswold Conservation Board