

## Suggestions - Peer review Internal Audit Huntingdonshire District Council March 2023

Ref	Suggestion	Comment
1.	Internal Audit Manager to facilitate or feed into a CIPFA Corporate Governance Committee self-assessment exercise and help to develop a training programme for members.	
2.	The Terms of Reference for the Corporate Governance Committee to be regularly/annually reviewed against CIPFA best practice standards and other example of best practice from across the sector to ensure continuous improvement.	
3.	<p>Further questions for consideration by the CGC:</p> <ul style="list-style-type: none"> <li>• Could the MO/Deputy MO be more involved with the Corporate Governance Committee, by presenting the Annual Governance Statement, Corporate Code of Governance?</li> <li>• There are no declarations of interest recorded for the last 12 months. Are there any that have gone unrecorded? Is advice of the MO being taken on interests by the committee?</li> <li>• Could task groups or working groups of the committee be set up to give additional capacity to review areas of risk/financial strain in more detail?</li> </ul>	
4.	The Corporate Governance Committee to consider receiving a briefing on CIPFA's Internal Audit Untapped Potential report highlighting areas for action.	
5.	Consider a review the role of the Corporate Governance Committee within the Constitution, to ensure the role of committee is clear and transparent.	
6.	<p>Governance review suggestions.</p> <ul style="list-style-type: none"> <li>• Internal Audit Manager, the Monitoring Officer and</li> </ul>	

	<p>Director of Finance and Corporate Resources to consider regularly meeting to raise and resolve concerns.</p> <ul style="list-style-type: none"> <li>• Carrying out a governance review (stock take) as part of establishing the new management team.</li> <li>• Joint training for members and officers on good governance.</li> </ul>	
7.	Senior management and internal audit to work together to consider whether internal audit is best placed to undertake additional tasks outside of its core purpose such as Annual Governance Statement, Code of Corporate Governance review.	
8.	Consideration be made to keeping the Internal Audit Manager informed of the outcomes of Management Team meetings or invited where relevant to observe discussions relating to key transformation projects to enhance strategic approach to auditing.	
9.	The Internal Audit Manager to discuss key strategic risks from the register with each service area and devise an assurance plan covering the management of key risks.	
10.	Conducting a risk maturity assessment would be a good way to provide advice and increase the chances that the risk register can be relied on for planning purposes as maturity increases.	
11.	Internal Audit considers areas in the assurance plan where a 'position statement' style approach could be used to provide advisory support for new or developing areas.	
12.	A calculation of auditor's chargeable time (i.e. available audit days minus annual leave, management commitments, training days and ad-hoc/investigatory work) to be undertaken. In addition, a skills and knowledge assessment of the audit	

	<p>team to be undertaken once an assurance plan for 2023/24 has been devised.</p> <p>If a shortfall is identified, this to be reported to senior management and CGC for resolution.</p>	
<b>13.</b>	<p>The internal assessment to reference available evidence to support conformance for each standard in preparation for a full External Quality Assessment.</p> <ul style="list-style-type: none"> <li>•</li> </ul>	
<b>14.</b>	<p>A detailed QAIP to be developed shared and discussed with senior management and the CGC. QAIP to include;</p> <ul style="list-style-type: none"> <li>• Areas of all perceived partial conformance with PSIAS and LGAN with actions to develop into conformance with a timeframe and responsible officer allocated for each.</li> <li>• Team training requirements; covering areas of emerging risk such as climate, artificial intelligence, cyber security, culture, data analytics.</li> </ul> <p>Performance metrics measured by the team with stretching targets to demonstrate a commitment to continuous improvement. These should be agreed with the CGC and Senior Management and reported at least annually.</p>	
<b>15.</b>	<p>Internal Audit to continue to look for opportunities to carry out data analytics and invests in skills in this area for the future. In the meantime, the team can suggest data maturity enhancements in each area audited if full population testing cannot be carried out.</p>	
<b>16.</b>	<p>Internal Audit to consider its approach to supporting the Assurance Board forward plan and Terms of Reference review</p>	

	<p>in addition to supporting the CGC in areas such as;</p> <ul style="list-style-type: none"><li>• Statutory Compliance Framework</li><li>• Health and Safety assurance</li><li>• Best Interest Reports Lessons Learnt</li><li>• Governance Stocktake;</li><li>• Covid Review</li><li>• Counter Fraud and Whistleblowing Strategy, Actions, Resources, Review of risks, Strategic/Complex Partnerships/Collaborations review.</li></ul>	
<b>17.</b>	<p>The Director of Finance and Corporate Resources and Internal Audit Manager to work together to formally appoint the outsourced IT audit provider so that assurance can be provided to support the opinion.</p>	