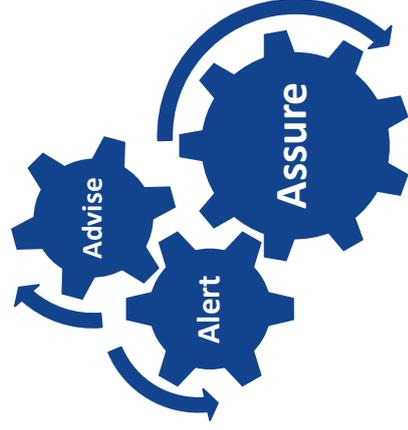




**Isle of Wight Council Annual Audit Report  
2019/20**

**Elizabeth Goodwin, Chief Internal Auditor**





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# Background

## Public Sector Internal Audit Standards

- 1.1** On 1<sup>st</sup> April 2013 the *Public Sector Internal Audit Standards (PSIAS, the Standards)* were formally adopted in respect of local government across the United Kingdom. The *PSIAS* apply to all internal audit providers, whether inhouse, shared services or outsourced. The *PSIAS* were revised from 1<sup>st</sup> April 2016, to incorporate the *Mission of Internal Audit* and *Core Principles for the Professional Practice of Internal Auditing, and were subsequently reviewed further in 2017 to incorporate International Statndards.*
- 1.2** The *Accounts and Audit Regulations 2015 Section 5*, define the requirement for an internal audit function within local government, stating that:

*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*
- 1.3** The responsibility for maintaining an adequate and effective system of internal audit within Isle of Wight Council lies with the Director of Finance and Section 151 Officer.
- 1.4** The Chief Internal Auditor is responsible for effectively managing the internal audit activity, in accordance with the definition of internal auditing, the *Code of Ethics* and the *Standards*.
- 1.5** In accordance with the *PSIAS* the definition of internal auditing is:

*Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes*



**1.6** In addition the Chief Internal Auditor will provide an Annual Internal Audit Opinion, based on an objective assessment of the Authority's framework of governance, risk management and control.

**1.7** The Annual Internal Audit Opinion must incorporate:

- The Opinion;
- A summary of the work that supports the Opinion; and
- A statement on conformance with *PSIAS* and the results of the quality assurance and improvement programme.

**1.8** An annual self-assessment is carried out, as part of *PSIAS*. The assessment for 2019/20 confirmed that the Isle of Wight Council Internal Audit Service is compliant with requirements.

### **Statement of Organisational Independence**

**1.9** The Internal Audit Section has no operational responsibilities for any financial systems, including system development and installation

**1.10** The Chief Internal Auditor is free from interference, although has due regard for the Authority's key objectives and risks and consults with Members and Officers charged with governance, when setting the priorities of the annual audit plan, for example; in determining the scope and objectives of work to be carried out and in performing the work and communicating the results of each audit assignment. There must be and is, no compromise on the ability of Internal Audit to provide an independent assurance on the control framework.

**1.11** The Internal Audit Section has free and unfettered access to the Director of Finance and Section 151 Officer, Chief Executive, Monitoring Officer, the Leader of the Council and the Chair of the Audit Committee.



## Annual Opinion for 2019/20

- 2.1** With effect from the 1<sup>st</sup> April 2019 and in partnership with Portsmouth City Council an in-house team to provide audit service has been established. The team currently consists of an Audit Manager and one Auditor. The service is provided by a combination of the inhouse provision supported by colleagues from Portsmouth City Council, overseen by a shared Chief Internal Auditor employed by Portsmouth City Council.
- 2.2** Over the course of 2019/20 Internal Audit has completed 43 reviews out of a revised 45 review plan. These include a combination of full audits and follow up reviews. While no audits have resulted in **no assurance** the number of areas rated as **limited assurance** is consistent at present between 2018/19 and 2019/20 (although two reports are currently pending finalisation), with issues identified relating to, governance, management reporting, corporate visibility and financial framework compliance as common themes. Follow-up reviews have identified a widespread lack of timely action to address issues identified in 2018/19; effectively this means that the Council is open to both risks identified during 2019/20 and those not yet addressed from 2018/19.
- 2.3** Four audit opinion levels are in place and these are: no assurance, limited assurance, reasonable assurance and full assurance. Where there are mainly low risk exceptions the annual audit opinion would be full assurance. As a result of the findings summarised above and detailed in this report the audit opinion for 2019/20 is **reasonable assurance**. This position is influenced by the results of full audits and also the implementation of agreed actions. If the position regarding 'timely implementation of actions' is not resolved over the forthcoming year, it will have an impact on future assessments, along with any increase in exceptions raised, which may result in a reduction of the assurance level and a move of the overall opinion, to limited for 2020/21.

No Assurance

Limited Assurance

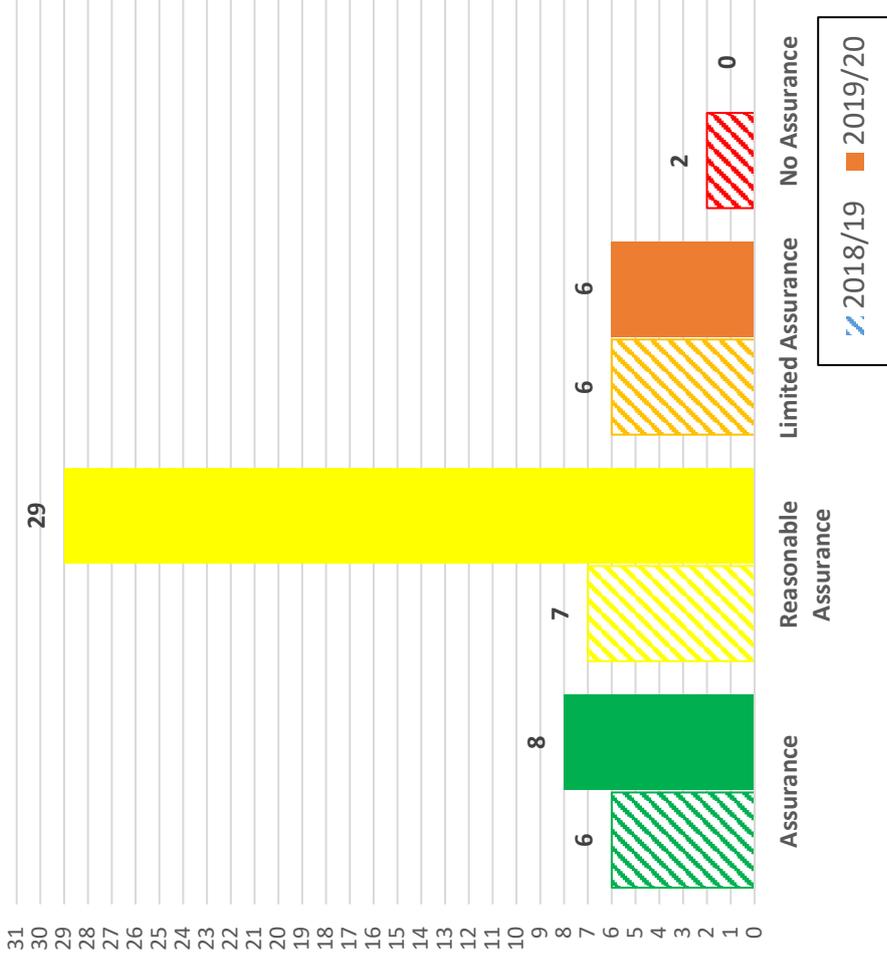
**Reasonable Assurance**

Full Assurance

- 2.4** Any significant corporate weaknesses already identified and their agreed actions will be reflected in the Annual Governance Statement. The impact of the Internal Audit work for 2019/20 may affect that year's work for External Audit. It may also inform their work for 2020/21 and where they consider there are weaknesses in control that could materially affect the accounts, they may need to carry out further work to gain the necessary audit assurance required, for a true and fair view of the financial position and compliance with professional codes of practice.



# Comparative 2018/19 & 2019/20 Audit Assurance Levels



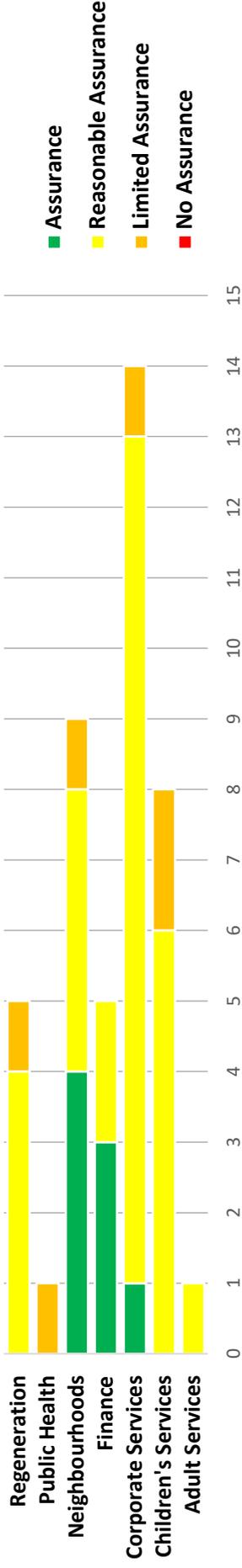
	2018/19 *	2019/20 **	TOTAL
<b>Assurance</b>	6	8	14
<b>Reasonable Assurance</b>	7	29	36
<b>Limited Assurance</b>	6	6	12
<b>No Assurance</b>	2	0	2
<b>TOTAL</b>	<b>21</b>	<b>43</b>	

\* Separate reports were issued for school reviews, however counted as one report above as an overall assurance level was given.

\*\* Two reports are pending finalisation (Direct Payments and Community Funerals); three full and two follow-up reviews have moved to 2020/21 (Contracts, Events, Island Plan, Home to School Transport and Social Media/CCTV); these reviews are excluded from figures above.



## 2019/20 Audit Assurance by Directorate



	Assurance	Reasonable Assurance	Limited Assurance	No Assurance	TOTAL
Adult Services *	0	1	0	0	1
Chief Executive	0	0	0	0	0
Children's Services *	0	6	2	0	8
Corporate Services *	1	12	1	0	14
Finance	3	2	0	0	5
Fire Service	0	0	0	0	0
Neighbourhoods *	4	4	1	0	9
Regeneration	0	4	1	0	5
Public Health	0	0	1	0	1
<b>TOTAL</b>	<b>8</b>	<b>29</b>	<b>6</b>	<b>0</b>	<b>43</b>

\* Two reports are pending finalisation (Direct Payments and Community Funerals); three full and two follow-up reviews have moved to 2020/21 following the COVID 19 pandemic (Contracts, Events, Island Plan, Home to School Transport and Social Media/CCTV); these reviews are excluded from figures above.



## Key Areas of Concern

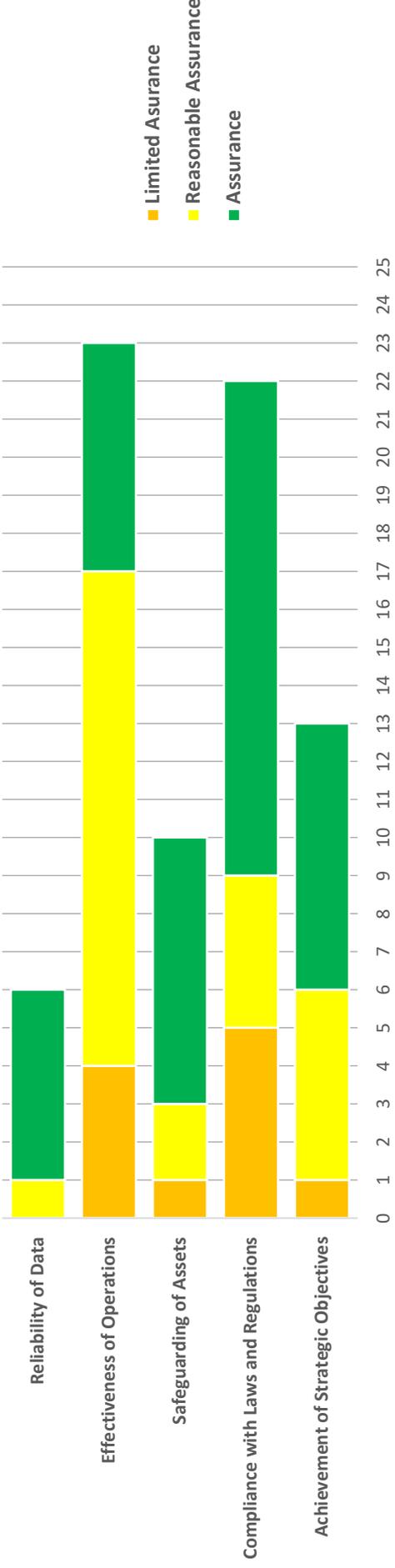
5.1 During 2019/20 no reviews have resulted in **no assurance** reports; high risk exceptions, from audits rated **limited assurance**, are summarised below:

- **Beaulieu House** High risk issues relate to how training/certification is recorded, to evidence competency to dispense medication.
- **Bank & Cash** High risk issues relate to breaching of insurance limits for cash in transit, breaching of insurance safe limits at one site and acceptance of cash payment at one site, not 'open' to the public and without appropriate controls in place.
- **Public Health Outcomes** High risk issues relate to how the Public Health Grant is used to fund wider Council services; specifically: lack of evidence to show spend impacting Public Health outcomes, gaps in year reporting and lack of evidence to show how the original allocations from the Grant had been arrived at.
- **Bembridge Primary** High risk issues relate to gaps in reporting to the governing body, missing policies (lettings and business continuity) and the need to improve security regarding confidential staff files.
- **Regulatory Compliance (follow-up)** High risk issues relate to gaps in the Council's arrangements to report on fire, water, gas and electrical safety, to ensure that buildings are both compliant with legislation and safe for building occupants.
- **Income Management (follow-up)** High risk issues identified were specific to the Floating Bridge; the audit identified significant discrepancies between the income collected and the expected income level reported by the reporting system.

5.2 Follow up reviews to ascertain the current position for audits where medium or high risk exceptions have been raised during 2019/20, including all of the areas summarised above, will be performed during 2020/21. Until this work is completed these will remain areas of concern.

5.3 During 2019/20 Internal Audit carried out follow-up reviews on all areas where one or more **high risk** exception was raised during 2018/19. While progress has been made this is not as timely as desirable, with a large number of exceptions rated as in progress. Until actions are fully implemented assurance cannot be given that the underlying risks have been addressed. Due to this, in a change to usual practice, Internal Audit has scheduled additional follow-up activity during 2020/21, to revisit open actions from 2018/19 audits.

# 2019/20 Assurance Analysis by Risk Classification

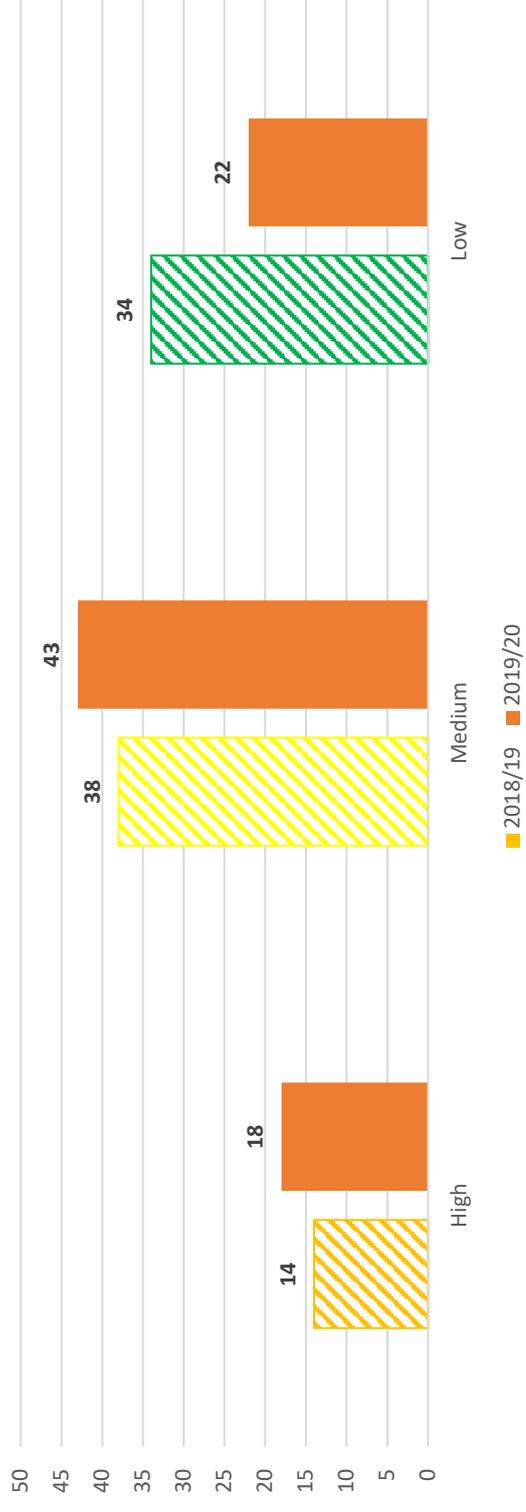


	No Assurance	Limited Assurance	Reasonable Assurance	Assurance	TOTAL
Achievement of Strategic Objectives	0	1	5	7	13
Compliance with Laws and Regulations	0	5	4	13	21
Safeguarding of Assets	0	1	2	7	10
Effectiveness of Operations	0	4	13	6	23
Reliability of Data	0	0	1	5	6
<b>TOTAL</b>	<b>0</b>	<b>11</b>	<b>25</b>	<b>38</b>	

Note: not all audits assess all risk classifications; information on this page is limited to where audits assign an assurance rating to a risk classification.



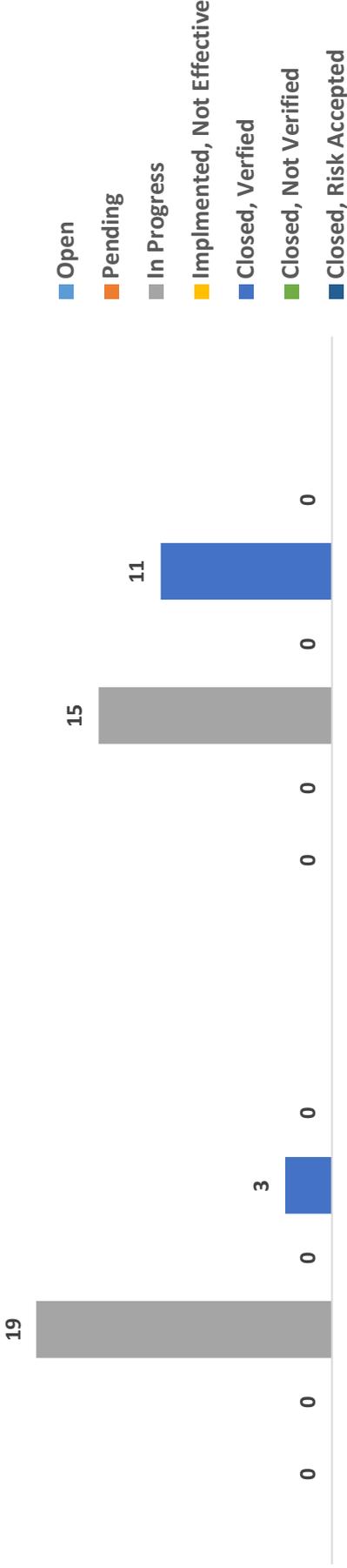
# Comparative 2018/19 & 2019/20 Exception Risk Rankings



	2018/19	2019/20	TOTAL
<b>Critical Risk</b>	0	0	0
<b>High Risk</b>	14	18	31
<b>Medium Risk</b>	38	43	82
<b>Low Risk</b>	34	22	56
<b>TOTAL</b>	86	83*	

Reports pending finalisation (Direct Payments and Community Funerals) raise 13 provisional exceptions; these are excluded from results above.

# 2019/20 Follow Up Analysis



## High Risk

## Medium Risk

	Open	Pending	In Progress	Implemented, Not Effective	Closed, Verified	Closed, Not Verified	Closed, Risk Accepted	TOTAL
<b>Critical Risk</b>	0	0	0	0	0	0	0	0
<b>High Risk</b>	0	0	19	0	3	0	0	22
<b>Medium Risk</b>	0	0	15	0	11	0	0	26
<b>TOTAL</b>	0	0	34	0	14	0	0	

Internal Audit follows up exceptions rated medium risk or higher, for audits where at least one high risk exception has been raised (the table on the previous page includes all exceptions, the table on this page includes only medium risk or higher, for audits where actions have been followed up). Exceptions are followed up in the next financial year, to allow for agreed actions to be sufficiently implemented. Any critical risk exceptions are followed up within three months due to the potential severity of the risks identified. The overall position of the 48 exceptions followed up through 2019/20 shows that 29% have been closed and verified by audit, however 71% remain in progress.



## Quality Assurance

- 9.1** As part of the *Public Sector Internal Audit Standards* the Chief Internal Auditor is required to maintain a quality assurance and improvement programme (QA&IP) that covers all aspects of the internal audit activity. This QA&IP must include both internal and external assessments, which are detailed below under section 10.
- 9.2** In addition to this, quality and improvement requirements are assessed by means of:
- a.** Sign off by the Chief Internal Auditor or Deputy of all key stages of an audit, for example the scope of work and level of testing to be performed, the conclusion of the work and opinion formed followed by a review of the draft and final reports.
  - b.** Weekly 1:1s with all members of staff, within Internal Audit and colleagues who undertake Counter Fraud activities.
  - c.** Annual performance reviews of all staff, including the identification and provision of training. The majority of training needs are provided by a combination of external professional studies, supporting by in-house provisions and mentoring.
  - d.** All staff above Auditor level are required to undertake professional training or have achieved an education level of degree or above. For those that have completed professional studies as part of their professional body membership, much complete the required Continuous Professional Development
  - e.** An annual skills gap analysis across the team, (this includes the wider team) to determine specific potential shortages or gaps. Whilst no major gaps are noted at present, historical gaps in areas such as project auditing, contract auditing and IT auditing have been identified following the departure of employees (including retirement). These shortfalls have been addressed by specified recruitment, bespoke training or if required short term, by means of additional sign off/ mentoring of staff. Areas requiring improvement for this year's assessments are noted below, Skills Gap Analysis Results (9.3).
  - f.** All staff complete an annual declaration of interests including a nil return, to avoid any impingement on independence or conflict of interest.
  - g.** Director feedback will be requested during 2020/21 in order to ascertain whether the service provided complies with *PSIAS*.



### Skills Gap Analysis for 2019/20

**9.3 Essential Areas:** where greater coverage of skills is needed moving forward:

- *Auditing, Specialist IT Auditing skills:* these are limited within the overall service with only two officers currently qualified; with a third part qualified. To address this shortfall, professional training will continue for the third officer and use will also be made of resources employed elsewhere under the various partnerships and shared service arrangements.

## 2019/20 Full Audit Summary

Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Accounts Payable (AP)	Corporate Services > Business Centre	Final	Q3	Q3	Reasonable	
Accounts Receivable (AR)	Corporate Services > Business Centre	Final	Q3	Q3	Reasonable	
Archives	Neighbourhoods > Archives	Suspended	Q4	-	-	Sufficient funding is not available for the originally planned move to a new site for Archives, the proposed focus of this review. The Council is now reviewing its options and this area will be considered for inclusion in future audit plans.
Bank & Cash	Corporate Services > Business Centre	Final	Q3	Q3	Limited	
Beach Huts	Neighbourhoods > Commercial Services	Final	Q2	Q2	Reasonable	
Beaulieu House Medication	Children's > Social Care	Final	Q3	Q4	Limited	
Benefits	Corporate Services > Business Centre	Final	Q3	Q3	Assurance	
Budget Monitoring	Finance	Final	Q3	Q3	Assurance	
Bus Subsidy Grant Verification	Finance	Final	Q2	Q2	Assurance	Validation of a number of grants by Internal Audit is a sector requirement; this review supports this requirement, referenced in the provisional plan as 'Grant Verification'



Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
<b>Commercial Strategy</b>	Regeneration	<b>Suspended</b>	<b>Q4</b>	-	-	This audit will be revisited in scoping for 2020/21, to enable the review to include an assessment of progress realising the Strategy.
<b>Community Funerals</b>	Neighbourhoods > Regulatory Services	<b>Draft</b>	<b>Q4</b>	<b>Q4</b>	<b>Pending</b>	This audit was in draft at the start of the Coronavirus lockdown. Presentation of results is scheduled for September's meeting of the Audit Committee.
<b>Contaminated Land</b>	Neighbourhoods > Regulatory Services	<b>Suspended</b>	<b>Q1</b>	<b>Q4</b>	-	Initially re-scheduled at service request to Q4, subsequently removed, due to reassessment of associated risk; included in 2020/21 Audit Plan.
<b>Contracts</b>	Corporate Services > Contracts	<b>Postponed</b>	<b>Q4</b>	<b>Q4</b>	-	This audit was partially complete at the start of the Coronavirus lockdown; remaining fieldwork has been postponed till 2020/21.
<b>Corporate Plan - Metrics</b>	All/Cross Service	<b>Suspended</b>	<b>Q4</b>	-	-	A revised Corporate Plan was presented to Full Council in July 2019; a review of the revised Corporate Plan as originally proposed would be of limited value.
<b>Council Tax and NDR</b>	Corporate Services > Business Centre	<b>Final</b>	<b>Q3</b>	<b>Q3</b>	<b>Reasonable</b>	
<b>Deputyships/ Appointeeships</b>	Adult Services > Commissioning and Partnerships	<b>Suspended</b>	<b>Q4</b>	-	-	Postponed to 2020/21.
<b>Direct Payments/ Personal Budgets</b>	Adult Services > Commissioning and Partnerships	<b>Draft</b>	<b>Q3</b>	<b>Q4</b>	<b>Pending</b>	This audit was in draft at the start of the Coronavirus lockdown. Presentation of results is scheduled for September's meeting of the Audit Committee.
<b>Disabled Facilities Grant Verification</b>	Neighbourhoods > Housing	<b>Final</b>	<b>Q3</b>	<b>Q3</b>	<b>Assurance</b>	Validation of a number of grants by Internal Audit is a sector requirement; this review supports this



Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
						requirement, referenced in the provisional plan as 'Grant Verification'
<b>Additional Disabled Facilities Grant</b>	Neighbourhoods > Housing	<b>Final</b>	<b>Q3</b>	<b>Q3</b>	<b>Assurance</b>	
<b>Environmental Sustainability</b>	Regeneration > Economic Development	<b>Suspended</b>	<b>Q4</b>	-	-	Following consultation with service management Environmental Sustainability sits primarily under the Waste Contract. As this contract is scheduled for a specific review additionally scrutiny in this area is deemed to be of limited value.
<b>Events</b>	Regeneration > Economic Development	<b>Postponed</b>	<b>Q4</b>	<b>Q4</b>	-	This audit commenced prior to the start of the Coronavirus lockdown; it will now be considered as part of the 2021/22 audit plan post events recommencing.
<b>Grants Paid</b>	Neighbourhoods	<b>Suspended</b>	<b>Q3</b>	-	-	Following consultation with service management the number and size of grants paid out by the Council, for example as a result of legacies, is lower than expected; the review as originally proposed would be of limited value to the Council.
<b>Independent Fostering</b>	Children's > Social Care	<b>Final</b>	<b>Q3</b>	<b>Q3</b>	<b>Reasonable</b>	
<b>Island Plan</b>	Regeneration > Planning	<b>Postponed</b>	<b>Q4</b>	<b>Q4</b>	-	This audit was partially complete at the start of the Coronavirus lockdown; remaining fieldwork has been postponed till 2020/21.
<b>IT Application (Paris)</b>	Corporate Services > IT	<b>Final</b>	<b>Q2</b>	<b>Q2</b>	<b>Reasonable</b>	
<b>IT Disaster Recovery</b>	Corporate Services > IT	<b>Final</b>	<b>Q2</b>	<b>Q2</b>	<b>Reasonable</b>	



Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
IT Internal Transfer Processing	Corporate Services > IT	Final	Q1	Q1	Reasonable	
Leisure Centres	Neighbourhoods > Commercial Services	Final	Q4	Q4	Reasonable	
Local Transport Capital Funding	Finance	Final	Q2	Q2	Assurance	Validation of a number of grants by Internal Audit is a sector requirement; this review supports this requirement, referenced in the provisional plan as 'Grant Verification'
Newport Harbour	Regeneration	Final	Q4	Q4	Reasonable	
Payroll	Corporate Services > Business Centre	Final	Q3	Q3	Reasonable	
Pension Administration	Corporate Services > Business Centre	Final	Q2	Q2	Reasonable	
Public Health Outcomes	Public Health	Final	Q1	Q1	Limited	
Registrars	Neighbourhoods > Registrars	Final	Q2	Q3	Assurance	
School (Bembridge Primary)	Children's Services > Education	Final	Q3	Q3	Limited	
School Financial Management Standard (SFVS)	Finance	Final	Q1	Q1	Reasonable	
Section 106 Agreements	Regeneration > Planning	Final	Q3	Q3	Reasonable	



Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Sexual Health Contract	Public Health	Suspended	Q4	Q4	-	Suspended, due to stage of contract; will be considered for inclusion in 2021/22 Plan.
Sickness Absence/Occupational Health	Corporate Services > HR	Final	Q1	Q1	Reasonable	
Substance Misuse Contract	Public Health	Suspended	Q1	Q4	-	Suspended, due to stage of contract; will be considered for inclusion in 2021/22 Plan.
Treasury Management	Finance	Final	Q3	Q3	Reasonable	
Uniform (Post Implementation)	Corporate Services > IT	Suspended	Q3	-	-	No significant issues have occurred during implementation and progress is being made regarding addressing outstanding issues; this review will be revisited during scoping for 2020/21, to identify if re-scheduling would be of value.
Waste Contract	Neighbourhoods > Waste	Final	Q2	Q2	Assurance	
Beach Fronts (Water Safety)	Neighbourhoods > Commercial Services	Final	Q1	Q1	Reasonable	
Workforce Development/Learning and Development	Corporate Services > HR	Suspended	Q1	Q4	-	Following consultation with service management it has been identified that Workforce Development arrangements are at a very early stage of being revised, with project work not anticipated to commence until 2020/21; this audit is now included in the 2020/21 Audit Plan.

## 2019/20 Follow-up Audit Summary

Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
Follow-up: Contract Management	Corporate Services > Contracts	Final	Q2	Q2	Reasonable	
Follow-up: ITGC	Corporate Services > IT	Final	Q2	Q2	Reasonable	
Follow-up: Homes in Multiple Occupancy (HMOs)	Neighbourhoods > Regulatory Services	Final	Q2	Q2	Reasonable	
Follow-up: Special Educational Needs and Disability (SEND)	Children's Services > Education	Final	Q2	Q2	Reasonable	
Follow-up: Regulatory Compliance	Regeneration > Property	Final	Q3	Q3	Limited	
Follow-up: Barton Primary School	Children's Services > Education	Final	Q3	Q3	Reasonable	
Follow-up: Binstead Primary School	Children's Services > Education	Final	Q3	Q3	Reasonable	
Follow-up: Hunnyhill Primary School	Children's Services > Education	Final	Q3	Q3	Reasonable	
Follow-up: Income Management (Floating Bridge)	Neighbourhoods > Parking	Final	Q3	Q3	Limited	The service has identified that, subsequent to fieldwork in December 2019, the new system has been fully implemented and enhanced oversight by management has continued. Discrepancies have now been reduced to approximately £2.24 per day; this progress has not been validated by Internal Audit.



Audit	Directorate > Service	Status	Projected	Actual/ Revised	Assurance Level	Comments
						Further fieldwork is now planned for October/November 2020.
Follow-up: Looked After Children (LAC)	Children's Services > Social Care	Final	Q4	Q4	Reasonable	
Follow-up: Asset Management	Regeneration > Property	Final	Q4	Q4	Reasonable	
Follow-up: Domiciliary Care	Adult Services > Commissioning and Partnerships	Final	Q4	Q4	Reasonable	
Follow-up: General Date Protection Regulation (GDPR)	Corporate Services > Legal	Final	Q4	Q4	Reasonable	
Follow-up: Home to School Transport	Children's Services > Supporting	Postponed	Q4	Q4	Pending	Fieldwork was suspended, due to COVID19; further follow-up is planned for quarter three 2020/21.
Follow-up: Social Media/CCTV	Corporate Services > Legal	Postponed	Q4	Q4	Pending	Fieldwork was suspended, due to COVID19; further follow-up is planned for quarter three 2020/21.
Follow-up: Nicholson Road	Regeneration	Final	Q4	Q4	Reasonable	



# Public Sector Internal Audit Standards

## Introduction

**12.1** Under the *Public Sector Internal Audit Standards (PSIAS, the Standards) Standard 1310* requires that, as part of the quality assurance and improvement programme internal and external assessments (of conformance with the *PSIAS*) must be undertaken. *Standard 1311* allows for periodic self-assessments, which for Portsmouth City Council has been carried out each year since the standards were introduced and for the Isle of Wight Council, since the new in-house service was reintroduced and the partnership with Portsmouth City Council commenced. As noted in 1.8 an annual assessment was carried out for 2019/20, to comply with *PSIAS* expectations, the results of which confirmed compliance.

**12.2** *Standard 1312* requires that an external assessment must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The Standards state that a qualified assessor demonstrates competence in two areas; the professional practice of internal auditing and the external assessment process. Competence can be demonstrated through a mixture of experience and theoretical learning. An independent assessor means not having an actual or perceived conflict of interest and not being part of, or under the control of, the organisation to which the internal audit activity belongs. During 2017/18 an external assessment was undertaken on Portsmouth City Council's Internal Audit & Counter Fraud Service and an external assessment will be commissioned for the Isle of Wight Council during the next five years.

## Position Update

**12.3** In summary the independent assessor confirmed that the section (Portsmouth City Council) can demonstrate the delivery of a professional, independent and objective service that contributes to the good governance of the organisation and are able to deliver an annual audit opinion in accordance with the *Standards*. There were three areas of exception as noted below:

- a.** Standard 1100 requires that the Chief Internal Auditor (CIA) confirms annually to the board (GAS) the organisational independence of the internal audit activity. **ACTION TAKEN: A statement confirming the organisational independence of the internal audit activity has been included in this report under items 1.9 to 1.11.**
- b.** Standard 1110 (public sector requirements) states that the Chief Executive undertakes, countersigns, contributes feedback or reviews the performance appraisal of the CIA. The CX has requested that the Director of Finance and s151 Officer as the main client of the Service and the Deputy Chief Executive and Monitoring Officer as another key client, be asked for feedback. **ACTION TAKEN: Feedback and challenge is**



provided through Portsmouth City Council's performance management arrangements which include the Corporate

Governance Board, and regular 1:1's with the s151 Officer.

- c. Standard 1320 requires that the CIA must report the results of the quality assurance and improvement programme to senior management including conclusions and any corrective action and include this in the annual report to the board (GAS). **ACTION TAKEN: The Quality Assurance results have been included in this report under item 9.**

**12.4** During 2019/20 a self-assessments has been performed against the Standards & Code of Ethics, the results of which are that the Internal Audit service provided at Isle of Wight Council and Portsmouth City Council is in compliance with the requirements of the Public Sector Internal Audit Standards.