

## **Somerset West and Taunton Council**

### **Audit, Governance and Standards Committee – 10 August 2020**

#### **SWAP Internal Audit – Independent External Assessment Report 2020**

**This matter is the responsibility of Executive Councillor Ross Henley**

**Report Author: Alastair Woodland, Assistant Director, SWAP**

#### **1 Executive Summary / Purpose of the Report**

- 1.1 The purpose of this report is to provide members with the outcomes from the recent independent external assessment for SWAP Internal Audit Services.

#### **2 Recommendations**

Members are asked to note the content of the report.

#### **3 Risk Assessment (if appropriate)**

- 3.1 N/A

#### **4 Background and Full details of the Report**

- 4.1 The Public Sector Internal Auditing Standard (PSIAS) and the International Standards for the Professional Practice of Internal Auditing require that an external quality assessment (EQA) of an internal audit activity must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.
- 4.2 The principle objective of the EQA was to assess SWAP's conformance with the Standards and the Code of Ethics.
- 4.3 The report contains 8 actions to strengthen compliance to the Standards and Code of Ethics. These actions have been integrated into our Quality Assessment and Improvement Plan (QAIP) and are monitored by the SWAP Board. Progress on these actions will be reported back to this Committee at a later date.

#### **5 Links to Corporate Strategy**

- 5.1 Delivery of the corporate objectives requires strong governance, risk management and internal control. Internal Audit plays a role in providing assurance to senior management and members on how well the governance, risk management and control arrangements are working to ensure objectives and statutory duties are delivered.

**6 Finance / Resource Implications**

- 6.1 There are no specific finance issues relating to this report.

**7 Legal Implications (if any)**

- 7.1 There are no specific legal issues relating to this report.

**8 Climate and Sustainability Implications (if any)**

- 8.1 There are no direct implications from this report.

**9 Safeguarding and/or Community Safety Implications (if any)**

- 9.1 There are no direct implications from this report.

**10 Equality and Diversity Implications (if any)**

- 10.1 There are no direct implications from this report.

**11 Social Value Implications (if any)**

- 11.1 There are no direct implications from this report.

**12 Partnership Implications (if any)**

- 12.1 There are no direct implications from this report.

**13 Health and Wellbeing Implications (if any)**

- 13.1 There are no direct implications from this report.

**14 Asset Management Implications (if any)**

- 14.1 There are no direct implications from this report.

**15 Data Protection Implications (if any)**

- 15.1 There are no direct implications from this report.

**16 Consultation Implications (if any)**

- 16.1 There are no direct implications from this report.

**17 Scrutiny Comments / Recommendation(s) (if any)**

N/A

**Democratic Path:**

- **Corporate Governance and Standards Committees – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

**Reporting Frequency: Quarterly**

**List of Appendices (delete if not applicable)**

Appendix A	SWAP Independent External Assessment Summary Report 2020
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