

### **REASONS FOR REPORT**

The Accounts and Audit regulations 2011 require that the organisation conduct annually a review of its Internal Audit. Guidance on what should be included in the review is provided by the Chartered Institute of Public Finance and Accountancy (CIPFA).

This year the Head of Audit at the City of London agreed to carry out a peer review. In early discussions he also offered, at the same time, to assess the Head of Audit against the standards set out in the CIPFA document, The Role of the Head of Audit in Public Sector Organisations which was issued in 2011.

The results of his review are in the attached report. Hillingdon's audit service was found to be largely compliant, apart from exceptions already noted by the committee. Two minor recommendations have been made as points of good practice.

The Head of Audit was found to fulfil the role as laid out in the standard. One area of emphasis has been recommended for consideration by the organisation.

### **OPTIONS OPEN TO THE COMMITTEE**

The Committee is requested to review the report and the evidence on which it is based and make any comments or seek any clarification on any matter.

### **BACKING DOCUMENTS**

The Accounts and Audit Regulations 2011  
CIPFA - Code of Practice for Internal Audit in Local Government in the United Kingdom 2006

CIPFA – The role of the Head of Audit in Public Sector Organisations