

REPORT



External Quality Assessment (EQA)

A report for Lancashire County Council Internal Audit
Service



Prepared by John Chesshire, approved reviewer for
The Chartered Institute of Internal Auditors

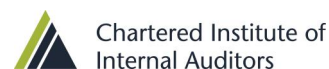
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Executive summary



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1.1 Background and Scope

The Lancashire County Council Internal Audit Service (Internal Audit) comprises 17 inhouse team members. This comprises of the Head of Service (Internal Audit) - the Chief Audit Executive (CAE) - two Audit Managers, nine Senior Internal Auditors, four Internal Auditors, and a Senior Investigator. The team have just one vacancy. IT audit is currently supplied by Mersey Internal Audit Agency and the team deliver internal audit services to four other public sector organisations - Lancashire Fire and Rescue, Lancashire Constabulary, Lancashire Police and Crime Commissioner, and Rossendale Borough Council.

The CAE reports functionally to the Audit, Risk and Governance Committee and administratively to the Director of Finance. They have direct access to the Chief Executive and Director of Resources, who is also Lancashire County Council's S151 Officer.

The Internal Audit Service previously had an external quality assessment (EQA) in 2017, undertaken by the Chartered Institute of Internal Auditors. We are delighted that Internal Audit have once again commissioned us to undertake this EQA.

Our review included a full validation of the Internal Audit Service's own self assessment against the Public Sector Internal Audit Standards (PSIAS) and International Professional Practices Framework (IPPF), interviews with key stakeholders across the Council, discussions with Internal Audit Service team members, as well as a stakeholder survey that we issued to 37 managers. We received 18 survey responses.

We conducted this EQA in a hybrid format - both remotely and in-person in February 2023.

1.2 Key Achievements

Lancashire County Council have an established Internal Audit Service, valued by the key stakeholders we spoke to during this EQA review and mirrored in the associated survey feedback.

The governance framework over the Internal Audit service is mature, with well-established Audit, Risk and Governance Committee oversight, regular meetings, communications, reporting and performance monitoring.

A CAE - with an extensive local government background - leads the Internal Audit Service, supported by two experienced Audit Managers and a competent and longstanding team. Stakeholders view the CAE as a trusted leader, who has made a positive difference to the service since his arrival in December 2021.

The Internal Audit Service undertake a range of diverse assurance engagements. These include coverage of emerging areas of risk and control relevant to the local authority sector.

We received very positive responses to our questions about the wider team and its services from those we interviewed and surveyed. Key stakeholders felt confidence in the way the Internal Audit Service had established effective working relations, their approach to planning, and the way in which the team engages with its clients throughout the engagement process.

The Internal Audit Service develop and deliver an annual risk-based audit plan for the Council and for their other four clients. Key stakeholders felt clearly engaged and appropriately involved in the design of this. The CAE and their senior colleagues actively monitor team performance and have implemented appropriate engagement-level quality assurance checks.

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The team have improved and streamlined their engagement reporting and have begun to boost their data analytics capability. We believe that the team's supporting operational, engagement-level procedures, documentation and associated templates are fit for purpose.

The CAE has submitted a business case to grow the Investigations team. We support this given the increasing risk of fraud that every local authority is facing at the present time.

1.3 EQA Assessment Conclusion

We are pleased to report that the Internal Audit Service conforms with most of the Standards, as well as the Definition, Core Principles, and the Code of Ethics, which form the mandatory elements of the PSIAS and the Institute of Internal Auditors' IPPF, the globally recognised standard of quality in Internal Auditing.

To summarise, we are pleased to report that the Internal Audit Service are good in their:

- Reflection of the Standards
- Focus on performance, risk and adding value
- Operating with efficiency

We believe that the Internal Audit Service are satisfactory in their:

- Quality Assurance and Improvement Programme

Finally, like many Internal Audit teams, we consider that the Internal Audit Service needs improvement in their:

- Coordinating and maximising assurance

The need to consider how best to rely on and coordinate with other assurance providers remains an emerging area of Internal Audit, and assurance practice, as does assurance mapping. It depends as much on the nature and effectiveness of the other assurance providers as it does on Internal Audit.

In addition to the conformance recommendations, there is scope for improvement in several other areas as summarised in Section 3.2 below. It will be appropriate for the function to say in reports and other literature, once it has addressed the issues raised, that it "conforms to the IIA's professional standards".

Our overall opinion is that the Internal Audit team "generally conforms" to the IIA Standards (See [Appendix A1](#) for our Grading definitions) (See [Section 2](#) for more detail).

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1.4 SWOT Analysis

Strengths What works well	Weaknesses What could be done better
<ul style="list-style-type: none">• Internal Audit management are experienced, work well together and key stakeholders respect - and have confidence - in their competence and capabilities• The team is nearly at full complement and is also experienced• The risk-based annual plan covers relevant areas of risk and is developed through effective stakeholder engagement• Stakeholders value the team's professionalism, communications, and engagement reporting. Survey feedback is very positive• The CAE's Annual Report is clear and well-written and stakeholders value the enhanced reporting to the Audit, Risk and Governance Committee• The engagement report template is professional and concise• Daily stand ups help with team engagement and well-being	<ul style="list-style-type: none">• Further development of the team's data analytics capability is planned but is in its infancy• Like many Internal Audit teams, the team lack specialist IT audit skills, although these are supplied by a co-sourced partner, under contract• The team have not recently undertaken formal, periodic internal assessments, as part of the quality assurance and improvement programme• Internal audit improvement activities are not formally recorded in an integrated improvement plan• Formal assurance mapping, coordination, and reliance - where appropriate - should be progressed• Further emphasis on organisational change initiatives, as well as other topical and emerging areas of governance would be beneficial
Opportunities What could deliver further value	Threats What could stand in your way
<ul style="list-style-type: none">• Developing a team skills strategy could assist with identifying future needs and priorities, and developing solutions• A strategy covering data analytics and IT auditing, integrated with the results of the QAIP and team development needs, could usefully drive improvement priorities• Regular internal assessments as part of the quality assurance and improvement programme could highlight additional improvement opportunities• Opportunities to learn from the co-sourced IT audit partner could improve team IT audit knowledge, skills and confidence• The expansion of the Investigation and counter-fraud service could create additional synergies and enhance Internal Audit team resilience, providing further career opportunities	<ul style="list-style-type: none">• Failure to retain experienced Internal Audit staff could threaten service resilience and delivery• Emerging risks and increasing complexity in the external environment could threaten the team's ability to deliver insight and add value in specialist service areas• Budget or staff cuts could impact service delivery and threaten the CAE's ability to deliver an effective service and annual opinion

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1.5 Conformance Opinion

The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards.

There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles.

It is our view that the Internal Audit Service conforms to 56 of the 64 relevant principles, with partial conformance on four principles. Four of the remaining principles were not relevant to the Internal Audit Service.

This is summarised in the table below.

Summary of conformance	Standards	Generally conforms	Partially conforms	Does not conform	Not relevant	Total
Definition of IA and Code of Ethics	Rules of conduct	12				12
Purpose	1000 - 1130	8				8
Proficiency and Due Professional Care (People)	1200 - 1230	3	1			4
Quality Assurance and Improvement Programme	1300 - 1322	5	1		1	7
Managing the Internal Audit Activity	2000 - 2130	9	2		1	12
Performance and Delivery	2200 - 2600	19			2	21
Total		56	4		4¹	64

¹ We have marked four principles as 'not applicable' as they do not apply to the Lancashire County Council Internal Audit Service (Performance Standard 2070) or relate to situations that have not occurred to date (Attribute Standard 1322, Performance Standards and 2431).

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1.6 Further Improvement Opportunities

In addition to recommendations to improve conformance, there is scope for improvement in areas as summarised below:

Enhancing Internal Audit due professional care and policies and procedures

- The CAE could consider direct referencing of the Standards in relevant sections of the Internal Audit Service's to clearly demonstrate why particularly activities, actions and steps are required. This will be more beneficial for new entrants who join the team in the future.

Quality Assurance and Improvement Programme

- The CAE could document a formal improvement plan that captures and integrates the various team, methodology and other service enhancement actions and initiatives into a single register or strategy.

Reporting on the Quality Assurance and Improvement Programme

- We support the CAE'S intention to include a final year-end position viz-a-vis KPIs in their Annual Report for 2022-2023.

1.7 Acknowledgement

We would like to thank Andrew Dalecki and his team, for their time, assistance and support during this review, and all of those who took part in the review, for their cooperation, together with their open and honest views.

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Recommendations to improve conformance to the Standards



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2.1 Area for Improvement [Standards 1210]

Standard 1210, Proficiency

Internal auditors must possess the knowledge, skills and other competencies needed to perform their individual responsibilities. The internal audit activity collectively must possess or obtain the knowledge, skills and other competencies needed to perform its responsibilities.

In their self-assessment, the CAE believes that the Internal Audit Service collectively needs to enhance its competence, capability and confidence in the area of data analytics. The CAE is drafting a data analytics strategy to help set team direction and targets in this area.

We support the CAE's intention to increase and embed the use of data analytics across the team to enhance the depth and breadth of assurance provided. Some leading Internal Audit teams have moved to a methodology position of having to justify why data analytics should not be employed on an engagement. The expectation is that use of data analytics is the default position for every engagement. Given the prevalence and criticality of IT to every organisation, the CAE could also consider whether it would be beneficial to develop greater inhouse technical IT audit capability to ensure key areas of current and emerging risk are given sufficient Internal Audit attention.

A wider Internal Audit skills strategy could be a further useful tool, benchmarking the team's current skills profile and assessing the future skills needed over a three-to-five-year horizon. Any gaps could be identified and appropriate team learning and development priorities established.

Recommendations		Response and action date
1	The CAE should finalise their data analytics strategy and consider how best to employ this to develop and enhance team competence, capability and confidence in both data analytics and IT audit.	<p>Work to enhance the team's data analytics capabilities has commenced. The latest version of IDEA (data analytics software) has been purchased, with key members of the team booked on IDEA training. An assessment of the team's data analytics maturity has been completed, which has enabled a three-year data analytics strategy to be drafted. This strategy will be finalised and presented to the Audit Risk and Governance Committee for their consideration.</p> <p>The current contractual arrangements to provide specialist IT audit support is due to expire at the end of 2023/24. A review of the success of these arrangements will commence shortly. The aim of the review will be to inform how future arrangements for specialist IT audit support can be enhanced and deliver the required assurance regarding digital risks while building a closer working relationship between LCC Digital and Internal Audit.</p> <p>As part of these future arrangements the notion of LCC Auditors collaborating more with the specialist IT auditors to help up-skill the LCC</p>

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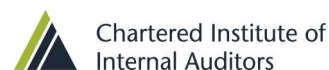
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Recommendations		Response and action date
		audit team will be explored with the specialist IT audit provider, particularly in areas of IT governance and IT project management.
2	The CAE should consider developing an Internal Audit skills strategy to assist with identifying the team's current skills profile, and future needs and priorities.	An internal skill strategy will be developed utilising a skills assessment based on Lancashire County Council's Internal Audit Service's Competency Framework. The results will be used to identify individual training needs and will also inform the requirements of an overarching Internal Audit skill strategy.

2.2 Area for Improvement [Standards 1311]

Standard 1311, Internal Assessments

Internal assessments must include:

- Ongoing monitoring of the performance of the Internal Audit activity.
- Periodic self-assessments or assessments by other persons within the organisation with sufficient knowledge of Internal Audit practices.

Periodic self assessments against the IPPF and PSIAS have not been undertaken at regular intervals.

Recommendations		Response and action date
3	The CAE should reinstate periodic self-assessments and undertake these more regularly to add value to the Internal Audit Service. These should form part of a documented schedule for the quality assurance and improvement programme.	External Assessments of Internal Audits compliance with the PSIAS are completed on a five year cycle in line with the requirements of the PSIAS. This assessment is the second external assessment to be completed. To supplement these external assessments a self assessment will be completed at the mid point of the five year cycle (year 3).

2.3 Area for Improvement [Standard 2050]

Standard 2050, Coordination and Reliance

The chief audit executive should share information, coordinate activities and consider formal reliance upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimise duplication of efforts.

While some reliance is placed on the work of some external assurance providers, and the CAE is exploring opportunities to place reliance and better coordinate activity with second-line assurance providers, this could usefully be formalised and supplemented with assurance mapping to add further value.

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Recommendations to improve conformance to the Standards



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Recommendation		Response and action date
4	The CAE should develop a proportionate, formal approach to assurance mapping, coordination and - where appropriate - reliance, to enhance the team's risk-based planning, delivery and the effectiveness of assurance provided to key stakeholders.	An assurance mapping exercise will be undertaken. This exercise will be completed initially to identify and map available assurances based on the three lines of defence model for the risks detailed on the Council's Corporate Risk register. This will then be expanded in future years to cover risks identified on individual service risk registers.

2.4 Area for Improvement [Standard 2110]

Standard 2110, Governance

The internal audit activity must assess and make appropriate recommendations to improve the organisation's governance processes.

In their self-assessment, the CAE believes that the Internal Audit Service collectively needs to enhance its work in this area, particularly in respect of governance associated with organisation change, transformation and project-related activity. We concur, and believe that further focus on recent and emerging areas of internal audit interest, including culture, ethics, IT governance, cyber security and climate/environmental governance will also be necessary.

Recommendation		Response and action date
5	The CAE should also consider how best to improve assurance over organisational change initiatives, as well as other recent and emerging areas of internal audit interest to add further value and insight to key stakeholders.	<p>The actions detailed to implement recommendation one will increase Internal Audits coverage of IT governance, cyber security and audit support provided in IT projects.</p> <p>Although Internal Audit supports and reviews various change and transformation programmes across the organisation, these are often completed after the change has been introduced to provide assurance over the effectiveness of the changes.</p> <p>Internal Audit are currently providing extensive Internal Audit support to the project teams that working on the current stages of the Fusion project. More areas of change and transformation across the council in which Internal Audit can add value will be identified</p> <p>Further consideration will be given to reviewing other emerging areas of interest, including culture, ethics, and climate/environmental governance. The team's capacity to deliver assurance over these additional areas of audit interest will be assessed in line with the risks and the additional value that Internal Audit can deliver to key stakeholders.</p>

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Supporting continuous improvement



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The Chartered Institute regards conformance to the IPPF as the foundation for effective Internal Audit practice. However, our EQA reviews also seek feedback from key stakeholders and we benchmark each function against the diversity of professional practice seen on our EQA reviews and other interviews with chief audit executives/heads of Internal Audit, summarised in an Internal Audit maturity matrix.

We then interpret our findings into suggestions for further development based upon the wide range of guidance published by the Chartered IIA.

It is our aim to offer advice and a degree of challenge to help Internal Audit activities continue their journey towards best practice and excellence.

In the following pages we present this advice in two formats:

- A matrix describing the key criteria of effective Internal Audit, highlighting the level of maturity the Internal Audit team has achieved and the potential for further development, recognising that effective Internal Audit goes further than purely conformance with Internal Auditing standards. ([See 3.1](#))
- A series of improvement opportunities and suggestions which the Internal Audit team could use as a basis for an action plan. ([See 3.2](#))

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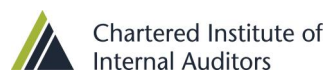
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3.1 Internal Audit matrix

		IIA Standards	Focus on performance, risk and adding value.	Coordination and maximising assurance	Operating with efficiency	Quality Assurance and Improvement Programme
Assessment levels	Excellent	Outstanding reflection of the IIA standards, in terms of logic, flow and spirit. Generally Conforms in all areas.	IA alignment to the organisation's objectives risks and change. IA has a high profile, is listened to, and is respected for its assessment, advice, and insight.	IA is fully independent and is recognised by all as a 3rd line. The work of assurance providers is coordinated with IA reviewing reliability of.	Assignments are project managed to time and budget using tools/techniques for delivery. IA reports are clear, concise, and produced promptly.	Ongoing efforts by IA team to enhance quality through continuous improvement. QA&IP plan is shared with and approved by AC.
	Good	The IIA Standards are fully integrated into the methodology – mainly Generally Conforms.	Clear links between IA engagement objectives to risks and critical success factors with some acknowledgement of the value-added dimension.	Coordination is planned at a high level around key risks. IA has established formal relationships with regular review of reliability.	Audit engagements are controlled and reviewed while in progress. Reporting is refined regularly linking opinions to key risks.	Quality is regarded highly, includes lessons learnt, scorecard measures and customer feedback with results shared with AC.
	Satisfactory	Most of the IIA Standards are found in the methodology with scope to increase conformance from Partially to Generally Conform in some areas.	Methodology requires the purpose of IA engagements to be linked to objectives and risks. IA provides advice and is involved in change, but criteria and role require clarity.	The 3 lines model is regarded as important. Planning of coordination is active, and IA has developed better working relationships with some review of reliability.	Methodology recognises the need to manage engagement efficiency and timeliness, but further consistency is needed. Reports are informative and valued.	Clear evidence of timely QA in assignments with learning points and coaching. Customer feedback is evident. Wider QA&IP may need formalising.
	Needs improvement	Gaps in the methodology with a combination of Non-conformances and Partial Conformances to the IIA Standards.	Some connections to the organisation's objectives and risks but IA engagements are mainly cyclical and prone to change at management request.	The need to coordinate assurance is recognised but progress is slow. Some informal coordination occurs but reviewing reliability may be resisted.	Multiple guides that are slightly out of date and form a consistent and coherent whole. Engagement go beyond deadline and a number are deferred.	QC not consistently embedded across the function. QA is limited / late or does not address root causes.
	Poor	No reference to the IIA Standards with significant levels of non-conformance.	No relationship between IA engagements and the organisation's objectives, risks, and performance. Many audits are ad hoc.	IA performs its role in an isolated way. There is a feeling of audit overload with confusion about what various auditors do.	Lack of a defined methodology with inconsistent results. Reports are usually late with little perceived value.	No evidence of ownership of quality by the IA team.

Note: The maturity level of the function will depend on several factors, including the maturity and the risk appetite of the organisation. Consequently, not all audit functions will aspire to being "Excellent" across the board.

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3.2 Further improvement opportunities

This section of the report details additional feedback and observations which, if addressed, could further strengthen the impact of Internal Audit. These observations are not conformance points but support Internal Audit's ongoing development.

These suggestions do not require a response; they will not form part of any subsequent follow up if undertaken.

Opportunity A: Standard 1220 Due Professional Care and 2040 Policies and Procedures

Improvement opportunity	
1	The CAE could consider direct referencing of the Standards in relevant sections of the Internal Audit Service's to clearly demonstrate why particularly activities, actions and steps are required. This will be more beneficial for new entrants who join the team in the future.

Opportunity B: Standard 1300 Quality Assurance and Improvement Programme

Improvement opportunity	
2	The CAE could document a formal improvement plan that captures and integrates the various team, methodology and other service enhancement actions and initiatives into a single register or strategy.

Opportunity B: Standard 1320 Reporting on the Quality Assurance and Improvement Programme

Improvement opportunity	
3	We support the CAE'S intention to include a final year-end position viz-a-vis KPIs in their Annual Report for 2022-2023.

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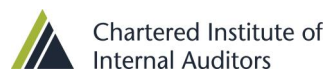
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A1 Global Grading Definitions

We have used the following rating scale in this report:

Generally Conforms (GC)	The reviewer has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual Standard or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual Standards or elements of the Code of Ethics, and at least partial conformance to the others, within the section/category. There may be significant opportunities for improvement, but these must not represent situations where the activity has not implemented the Standards or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete/perfect conformance, the ideal situation, successful practice, etc.
Partially Conforms (PC)	The reviewer has concluded that the activity is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, section, or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the Standards or Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the activity and may result in recommendations to senior management or the board of the organisation.
Does Not Conform (DNC)	The reviewer has concluded that the activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many/all of the objectives of the individual Standard or element of the Code of Ethics, section, or major category. These deficiencies will usually have a significant negative impact on the activity's effectiveness and its potential to add value to the organisation. They may also represent significant opportunities for improvement, including actions by senior management or the board.

Often, the most difficult evaluation is the distinction between general and partial. It is a judgement call keeping in mind the definition of general conformance above. The reviewer must determine if basic conformance exists. The existence of opportunities for improvement, better alternatives, or other successful practices does not reduce a "generally conforms" rating.

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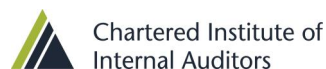
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A2 Stakeholder Interviews and feedback

We interviewed the following individuals as part of the review.

Stakeholders	Title /Position
Neil Kissock	Director of Finance
Angie Ridgwell	Chief Executive
Alan Schofield	Chair, Audit, Risk and Governance Committee
Internal Audit Function	Title /Position
Zaheer Abbas	Senior Auditor
Mark Baskerville	Audit Manager
Andrew Dalecki	Head of Service (Internal Audit)
Lisa Hardman	Internal Auditor
Laura Rix	Audit Manager

Feedback from stakeholder interviews and surveys

Working with the business

"They plan audits ahead and give you advanced notice so that you can properly engage with the audit process. They clearly set out what they are going to look at and why." Stakeholder survey feedback

"They have developed effective relations with senior managers, many of whom are new, and have very good engagement with the Audit, Risk and Governance Committee." Stakeholder interview

"Internal Audit are adept at responding to our needs." Stakeholder interview

"Internal Audit have a clear sense of purpose and are increasingly giving the organisation the assurance it needs." Stakeholder interview

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"I value their professionalism and ability to provide clear, objective and independent advice. The 'new' Head of Internal Audit has very quickly identified and implemented a number of service improvements which have been recognised at the Audit, Risk and Governance Committee." Stakeholder survey feedback

"Sometimes specialist areas may require more initial input from professional staff to bring audit staff up to speed on peer review type work - which is to be expected." Stakeholder survey feedback

"We have a systematic and engaging relationship with the team which is welcomed by our staff. Thank you." Stakeholder survey feedback

Communication

"Andy has brought a more structured approach and has really improved internal audit reports." Stakeholder interview

"Reports (are) produced in a timely manner. Reports are concise and draft reports shared with Head of Service prior to finalisation to allow for discussion and clarity around findings." Stakeholder survey feedback

"I particularly like the enhanced reporting to the Committee." Stakeholder interview

"Good engagement prior to developing the annual audit plan and ongoing communication which helps ensure a dynamic response to risk management." Stakeholder survey feedback

Internal Audit plans and coverage

"The team develop a good Internal Audit plan with a lot of coverage of key areas of the Authority." Stakeholder interview

"Internal Audit provide an excellent and robust service. As LCC develops it's plans for the coming years it would be good to see IA involved at the beginning (design phase) of the change programmes to build in sound controls from the start." Stakeholder survey feedback

"Developing the internal audit plan is a very engaging process." Stakeholder interview

"One of the key strengths has been their ability to flex their resources and plan to respond to urgent issues." Stakeholder survey feedback

"The risk-based planning and audits help engage seniors." Stakeholder interview

"In addition to BAU service, at Directorate level IA host strategic planning sessions that are extremely effective...(as well as) the flexibility to adapt and respond to priorities as well as two way dialogue on areas of emerging risk". Stakeholder survey feedback

"When developing future years audit plan, it would be beneficial to engage with Heads of Service directly as well as Director/Exec Directors to ensure areas of concern/emerging issues are appropriately considered." Stakeholder survey feedback

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Value

"I see a positive evolution in terms of Internal Audit service developments." Stakeholder interview

"The team has recently improved it's professionalism however, there is still more to do in terms of the team being able to analyse real world scenarios and provide recommendations that add value." Stakeholder survey feedback

"We are very confident in the Internal Audit service and its Head." Stakeholder interview

"Key strengths - ability to understand complex service delivery issues. Positive and constructive challenge when appropriate." Stakeholder survey feedback

"Does internal audit add value? I think it does. There is a much clearer link between evidence and conclusions." Stakeholder interview

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Disclaimer: John Chesshire undertook this review in Quarter One 2023 on behalf of the Chartered Institute of Internal Auditors. This report provides management and Lancashire County Council's Audit, Risk and Governance Committee with information about the Internal Audit Service as of that date. Future changes in environmental factors and actions taken to address recommendations may have an impact upon the operation of Internal Audit in a manner that this report cannot anticipate.

Considerable professional judgment is involved in evaluating. Accordingly, it should be recognised that others could draw different conclusions. We have not re-performed the work of Internal Audit or aimed to verify their conclusions. This report is provided on the basis that it is for your information only and that it will not be quoted or referred to, in whole or part, without the prior written consent of the Chartered Institute of Internal Auditors.

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