

INTERNAL AUDIT: JOINT WORKING PROTOCOL

Vision

Two authorities with a shared vision to work in collaboration for the benefit of providing a better service to its stakeholders.

The overarching ethos is for each organisation to share information to improve service delivery and resident outcomes where there is an overlap of coverage.

Aims and Objectives

Internal Audit teams at PCC and CCC will use the principles contained within this joint working protocol to achieve the outlined vision.

A number of service areas are already jointly managed between the two organisations which offers the potential to have common governance arrangements. Internal Audit teams will explore ways where work can be aligned to ensure effective and efficient assurances are given in those areas where common governance arrangements are in place.

This joint working protocol will facilitate proportionate, consistent and best practice auditing and in turn result in a continually improving the audit service to both Councils.

Successfully implementing joint working arrangements between the two audit teams will include:

- Agreeing areas for shared audit Plans.
- The potential to place increased assurance on work completed by the other team. However, subject to the results, additional compliance works may be required on their own user data;
- Reducing audit work duplication.
- A shared record for action tracking recommendations in joint areas
- Setting standards to follow to ensure improved service outcomes for users;
- Sharing best practice; and
- Exploring the possibilities for workforce development or secondment.

Data Sharing

Data to be shared is restricted to (unless authorised by both Heads of Internal Audit):

- Annual Audit Plans and Annual Audit Opinions committee reports. These are already in the public domain through committee papers.
- Audit documentation for a specific audit which can be used to provide assurance (or otherwise) to the other authority on an area of service which is jointly managed. This can be the test programme identifying the key risks and controls, the tests undertaken alongside the evaluation reached. The final audit report will be made available for information.
- Implementation status of recommended actions in shared areas.

Excluded from the specification are the specific audit transactional data schedules.

Review of Protocol and Release of Information

The Protocol will be agreed by each Council's respective Head of Internal Audit and s.151 Director. It will be referred to each authorities Audit Committee as part of the annual audit planning process (usually in March each year). It will link in with each teams Audit Charter and will ensure that it meets Public Sector Internal Audit Standards.

The responsibility of the Protocol will remain with each Head of Internal Audit. Regular meetings, as a minimum every 2 months, will monitor its delivery with focus on the joint activities, data shared etc.

Sharing of data can be between all Team members. Requests do not need to be channelled through each Head of Internal Audit for approval but they should be made of aware of requests etc. (CC in emails can be used). Where final reports are shared, each s.151 Director and the appropriate Executive Director should be advised as courtesy.

Reports / data from one organisation must not be referred to by the other in any public reporting unless specific approvals obtained from the S151 Officer and relevant Director.

Steve Crabtree Peterborough City Council	Neil Hunter Cambridgeshire City Council
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