

# External Quality Assessment of Conformance to the Public Sector Internal Audit Standards

## Warwickshire County Council's Internal Audit Service

Final Report

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25 April 2023

# Warwickshire County Council's Internal Audit Service

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## 1. Introduction

- 1.1 Internal audit within the public sector in the United Kingdom is governed by the Public Sector Internal Audit Standards (PSIAS), which have been in place since 1<sup>st</sup> April 2013 (revised 2016 and 2017). All public sector internal audit services are required to measure how well they are conforming to the standards. This can be achieved through undertaking periodic self-assessments, external quality assessments (EQA), or a combination of both methods. However, the standards state that an external reviewer must undertake a full assessment or validate the Internal Audit Service's own self-assessment at least once in a five-year period.

## 2. Background

- 2.1 The Internal Audit Service provides internal audit and consultancy services to the Warwickshire County Council, the Warwickshire Police and Crime Commissioner and Police Force, the West Mercia Police and Crime Commissioner and Police Force, and Stratford District Council. The Chief Audit Executive for all these clients is the Council's Internal Audit Manager. He is supported by two Audit Engagement Managers, eight Auditor posts (two are vacant and being covered by agency workers) and an Audit Officer post (currently vacant).
- 2.2 The Internal Audit Manager and the two Audit Engagement Managers, all hold the CIPFA or Chartered IIA qualifications. The remainder of the staff all hold other relevant qualifications.
- 2.3 From an operational perspective, the Internal Audit Service sits in the Finance Department of the Resources Directorate and reports to the Senior Leadership Teams at the respective Clients, the Audit and Standards Committee at the County Council; the Joint Audit and Standards Committees at the two Police Services, and the Audit and Standards Committee at Stratford District Council. These bodies fulfil the roles of 'Senior Management' and 'the Board' for each organisation, as defined by the Public Sector Internal Audit Standards. Regular reports on the respective audit plans, progress on delivering the plans and the annual opinions and outturns, are made to the respective 'Senior Management' and the 'Boards'.
- 2.4 The Internal Audit Service has been operating under PSIAS since its launch in 2013, and this is the second external quality assessment (EQA) that they have commissioned.
- 2.5 Internal Audit has an audit manual that provides the auditors with a comprehensive guide to all aspects of performing an internal audit or consultancy assignment and is cross referenced to the PSIAS. The Service uses standard templates for all engagement working papers, testing schedules, and audit reports, and these are embedded in their Galileo audit management system.
- 2.6 Supervision of the engagements takes place at every stage of the process and is recorded on the appropriate documentation in the audit files in Galileo.
- 2.7 There is a quality assurance process in place that includes internal and external quality assessments of the Service, reviews of live engagements, and final clearance of all completed reports by the Internal Audit Manager, and these all feed into the Internal Audit Service's Quality Assurance and Improvement Programme (QAIP).

## 3. Validation Process

- 3.1 This validation of the Service's self-assessment comprised a combination of a review of the evidence provided by Internal Audit; a review of a sample of completed internal audits for all of the Service's clients; a survey that was sent to and completed by a range of stakeholders; and interviews with key stakeholders from all of the Service's clients, using MS Teams. The interviews focussed on determining the strengths and

weaknesses of Internal Audit and assessed the Service against the four broad themes of Purpose and Positioning; Structure and Resources; Audit Execution; and Impact.

- 3.2 The Internal Audit Service provided a comprehensive range of documents that they used as evidence to support their self-assessment, and these were available for examination prior to and during this validation review. These documents included the:
- self-assessment against the standards;
  - quality assurance and improvement plan (QAIP);
  - evidence file to support the self-assessment;
  - the audit charters;
  - the annual reports and opinions;
  - the audit plans and strategies;
  - audit procedures manual;
  - a range of documents and records relating to the team members;
  - progress and other reports to the respective Audit and Standards Committees.

All the above documents were examined during this EQA.

- 3.3 The main phase of the validation process was carried out during the week commencing 6 February 2023, with further work and interviews undertaken during the following weeks. This phase of the EQA involved a review of a sample of audit files covering the Service's clients, and interviews with a wide sample of key stakeholders from the Service's clients. Overall, the feedback from the interviewees was positive with clients valuing the professional and objective way the Internal Audit Service delivered their services.
- 3.4 A survey was sent to a range of other key stakeholders and the results analysed during the review. Details of the survey findings have been provided to the Internal Audit Manager and a brief summary has been included in this report.
- 3.5 The assessor reviewed examples of completed audits, to confirm his understanding of the audit process used at the County Council and the Service's other clients, and to determine how Internal Audit has applied the PSIAS and LGAN in practice.

## 4. Opinion

**It is our opinion that the self-assessment for the Warwickshire County Council's Internal Audit Service is accurate, and we therefore conclude that the Internal Audit Service GENERALLY CONFORMS to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.**

- 4.1 The table below shows the Internal Audit Service's level of conformance to the individual standards assessed during this external quality assessment:

Standard / Area Assessed	Level of Conformance
Mission Statement	<b>Generally Conforms</b>
Core principles	<b>Generally Conforms</b>
Code of ethics	<b>Generally Conforms</b>
Attribute standard 1000 – Purpose, Authority and Responsibility	<b>Generally Conforms</b>
Attribute standard 1100 – Independence and Objectivity	<b>Generally Conforms</b>
Attribute standard 1200 – Proficiency and Due Professional Care	<b>Generally Conforms</b>
Attribute standard 1300 – Quality Assurance and Improvement Programmes	<b>Generally Conforms</b>
Performance standard 2000 – Managing the Internal Audit Activity	<b>Generally Conforms</b>
Performance standard 2100 – Nature of Work	<b>Generally Conforms</b>
Performance standard 2200 – Engagement Planning	<b>Generally Conforms</b>
Performance standard 2300 – Performing the Engagement	<b>Generally Conforms</b>
Performance standard 2400 – Communicating Results	<b>Generally Conforms</b>
Performance standard 2500 – Monitoring Progress	<b>Generally Conforms</b>
Performance standard 2600 – Communicating the Acceptance of Risk	<b>Generally Conforms</b>

## 5. Areas of full conformance with the Public Sector Internal Audit Standards

### 5.1 Mission Statement and Definition of Internal Audit

The mission statement and definition of internal audit from the PSIAS are included in the audit charter.

## 5.2 Core Principles for the Professional Practice of Internal Auditing

*The Core Principles, taken as a whole, articulate an Internal Audit function's effectiveness, and provide a basis for considering the organisation's level of conformance with the Attribute and Performance standards of the PSIAS.*

The clear indication from this EQA is that the Core Principles are embedded in Internal Audit's procedures and working methodologies and they are a very competent, experienced, and professional Service that conforms to all ten elements of the Core Principles.

## 5.3 Code of Ethics

*The purpose of the Institute of Internal Auditors' Code of Ethics is to promote an ethical culture in the profession of internal auditing, and is necessary and appropriate for the profession, founded as it is on the trust placed in its objective assurance about risk management, control, and governance. The Code of Ethics provides guidance to internal auditors and in essence, it sets out the rules of conduct that describe behavioural norms expected of internal auditors and are intended to guide their ethical conduct. The Code of Ethics applies to both individuals and the entities that provide internal auditing services.*

The clear indication from this EQA is that the Internal Audit Service conforms to the Code of Ethics, and this is embedded in their procedures, and their audit methodologies. The code of ethics is part of their overarching culture and underpins the way the Service operates.

## 5.4 Attribute Standard 1000 – Purpose, Authority and Responsibility

*The purpose, authority and responsibility of the Internal Audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing). The internal audit charter must be reviewed regularly and presented to senior management and the audit panel for approval.*

There is a separate audit charter in place for each of the Service's clients and these are reviewed on an annual basis. We reviewed these documents and found them to be comprehensive and well written. We have made one observation regarding the audit charter for the County Council. In this document the definitions for 'senior management' and 'the board' are both assigned to the Corporate Board whereas the PSIAS expects these to be two different bodies. It is suggested that the definition for 'the Board' is reassigned to the Audit and Standards Committee and we have included an action relating to this in section 9 of the report. Notwithstanding our observation, we are satisfied that the Internal Audit Service conforms to attribute standard 1000 and the LGAN.

## 5.5 Attribute Standard 1100 – Independence and Objectivity

*Standard 1100 states that the Internal Audit activity must be independent, and internal auditors must be objective in performing their work.*

The need for independence and objectivity is an integral part of the Service's culture. The Service reports in its own name at and directly to senior management and the Audit Committees at all of the Service's clients. All employees declare any potential impairment to their independence or objectivity for each audit they undertake.

We have reviewed the Internal Audit Service's audit manual, procedures, and their standard documentation; their quality assurance and improvement plan; and a sample of completed audit files for all of the Service's clients. We have also reviewed their

reporting lines and their positioning within the respective organisations. The Internal Audit Manager does not have any other roles and responsibilities in addition to Internal Audit at Warwickshire County Council or any of the Service's other clients. The audit charter confirms that there are no impairments to the independence of the Internal Audit Manager or the Internal Audit Service. The audit charter sets out the independence of Internal Audit, but this is not included in the annual report. As the annual report looks back on the year just finished, whereas the audit charter and plan are designed to look forward, it is recognised as good practice to confirm whether there have been any impairments to independence during the year. We have made one advisory suggestion regarding this observation. We are satisfied that the Internal Audit Service conforms with attribute standard 1100 and the LGAN.

#### 5.6 **Attribute Standard 1200 – Proficiency and Due Professional Care**

*Attribute standard 1200 requires the Internal Audit Services' engagements are performed with proficiency and due professional care, having regard to the skills and qualifications of the staff, and how they apply their knowledge in practice.*

It is evident from this EQA that the Internal Audit Service has a professional and experienced workforce. As mentioned in the background section above, the Service consisted of the Internal Audit Manager and the two Audit Engagement Managers, who all hold either the CIPFA or Chartered IIA qualifications. In addition, there are eight Auditor posts (at the time of the EQA two posts were vacant and being covered by agency workers) and an Audit Officer post (also vacant at the time of the EQA). The Auditors that are in post, and the agency workers, all hold relevant internal audit or accountancy qualifications.

From our discussions with the Internal Audit Manager it is evident that Internal Audit are struggling to fill the vacant posts in its structure, largely due to the dire shortage nationally of qualified and experienced internal auditors and finance professionals wanting to work in the public sector. Occasionally internal audit services do manage to find a suitable candidate for a vacant post but this often a matter of timing and luck, and as such Service are having to explore alternative solutions to advertising for experienced and qualified staff. Whilst there is no quick alternative solution to resolving this issue, other than perhaps lowering the experience criteria to see if that attracts more candidates, a longer-term solution would be to consider introducing career graded trainee or apprentice posts to Internal Audit's structure. Staff would follow one of the recognised training or apprenticeship programmes, such as the Accounting Technicians or the Institute of Internal Auditors Apprenticeship schemes, or the CIPFA graduate training programme. To assist with this process, we suggest that the Internal Audit Manager produces a strategy for filling the posts that includes a succession plan and a skills and competencies matrix for the career graded trainee or apprentice posts, based on the CIPFA guide "The Excellent Internal Auditor, Good Practice Guide to Skills and Competencies. We have included an action relating to this in section 9 of this report.

The Internal Audit Service undertakes some of the IT audits for their clients and has uses a specialist IT Audit contractor for the more technical reviews, although all of the team have sufficient knowledge of the operation of high-level IT controls that they can incorporate these in their testing for the audits they undertake.

It is evident from this review that the Internal Audit Service's employees are experienced and well qualified and perform their duties with due professional care. We are satisfied that the Internal Audit Service complies with attribute standard 1200 and the LGAN.

#### 5.7 **Attribute Standard 1300 – Quality Assurance and Improvement Programmes**

*This standard requires the Head of Audit to develop and maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit activity.*

The Internal Audit Service has developed an effective quality assurance process which feeds into their quality assurance and improvement programme that ensures engagements are performed to a high standard. Supervision of audit engagements is carried out at all stages of the audit. Evidence of the supervision process is recorded throughout the audit process. We have examined the supporting evidence provided by the Internal Audit Service during this EQA and are satisfied that they conform to attribute standard 1300 and the LGAN.

#### 5.8 **Performance Standard 2000 – Managing the Internal Audit Activity**

*The remit of this standard is wide and requires the Chief Audit Executive to manage the Internal Audit activity effectively to ensure it adds value to its clients. Value is added to a client and its stakeholders when Internal Audit considers their strategies, objectives, and risks; strives to offer ways to enhance their governance, risk management, and control processes; and objectively provides relevant assurance to them. To achieve this, the Chief Audit Executive must produce an audit plan and communicate this and the Service's resource requirements, including the impact of resource limitations, to senior management and the Audit and Risk Committee for their review and approval. The Chief Audit Executive must ensure that Internal Audit's resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.*

*The standard also requires the Chief Audit Executive to establish policies and procedures to guide the Internal Audit activity, and to share information, co-ordinate activities and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimise duplication of efforts.*

*Last, but by no means least, the standard requires the Chief Audit Executive to report periodically to senior management and the Audit Committees on Internal Audit's activities, purpose, authority, responsibility, and performance relative to its plan, and on its conformance with the Code of Ethics and the Standards. Reporting must also include significant risk and control issues, including fraud risks, governance issues and other matters that require the attention of senior management and/or the audit panels.*

The Internal Audit Service has a range of procedures in place that are incorporated in their comprehensive audit manual that is cross-referenced to the PSIAS.

The Service have developed comprehensive planning processes that take into consideration the risks and objectives of each client; their risk management and governance frameworks; any other relevant and reliable sources of assurance that are available; key issues identified by managers at each client; the Service's own risk and audit needs assessments; and any emerging risks identified through horizon scanning and networking with other organisations. The Service produces a risk-based audit plan for each client that is designed to provide them with relevant assurance on their governance, risk management and control frameworks. The audit plans are reviewed and approved by senior management and the Audit Committees of the respective clients.

Details of the completed audits, together with regular updates on the progress being made on delivering the audit plans and the performance of the Internal Audit Service, are reported to the respective senior management teams and the Audit Committees at each client. Annual reports and opinions are also issued at the end of the year and presented to the respective senior management teams and Audit Committees.

The clear indication from this EQA is that the Internal Audit Service is managed effectively and conforms to standard 2000 and the LGAN.



## 5.9 Performance Standard 2100 – Nature of Work

*Standard 2100 covers the way the Internal Audit activity evaluates and contributes to the improvement of the organisation's risk management and governance framework and internal control processes, using a systematic, disciplined and risk-based approach.*

This is the approach adopted by the Internal Audit Service and is embedded in their working methodologies. During this EQA, we reviewed a sample of completed audits and examined them to see if they conformed to standard 2100, the LGAN and Internal Audit's own methodologies. We found that all the sample audit files examined during the EQA complied with all three.

The clear indication from this EQA is that the Internal Audit Service conforms to performance standard 2100 and the LGAN.

## 5.10 Performance Standard 2200 – Engagement Planning

*Performance standard 2200 requires Internal Auditors to develop and document a plan for each engagement, including the engagement's objectives, scope, timing, and resource allocations. The plan must consider the organisation's strategies, objectives, and risks relevant to the engagement.*

As mentioned above, the Service have a comprehensive and robust audit manual and supervision processes in place that include engagement planning and meets the requirements of the PSIAS. From the sample of audit files that we examined during the EQA we found that they all conformed to standard 2200, the LGAN, and the Service's own audit procedures, and therefore we conclude that Internal Audit conforms to performance standard 2200 and the LGAN.

## 5.11 Performance Standard 2300 – Performing the Engagement

*Performance standard 2300 seeks to confirm that Internal Auditors analyse, evaluate and document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions, and that all engagements are properly supervised.*

As we have mentioned above, the Internal Audit Service has a comprehensive audit manual, sound supervision arrangements, and quality assurance processes in place that meet the requirements of the standards. We reviewed the evidence provided in support of the Service's self-assessment, together with a sample of audit files held in the Galileo audit management system to see if they conformed to the standards, and Internal Audit's own working methodologies. We found that all the evidence we examined conformed to the standards and Internal Audit's own procedures and methodologies. We therefore conclude that Internal Audit conforms to performance standard 2300 and the LGAN.

## 5.12 Performance Standard 2400 – Communicating Results

*This standard requires Internal Auditors to communicate the results of engagements to clients and sets out what should be included in each audit report, as well as the annual report and opinion. When an overall opinion is issued, it must take into account the strategies, objectives and risks of the clients and the expectations of their senior management, the audit panels and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information. Where an internal audit function is deemed to conform to the PSIAS, reports should indicate this by including the phrase "conducted in conformance with the International Standards for the Professional Practice of Internal Auditing".*

The Service's audit manual and supervision processes cover the communication of results of individual audits and meet the requirements of the PSIAS. During the EQA we reviewed the evidence provided in support of the Service's self-assessment and the audit reports issued for a sample of audits to establish if they conformed to the

standards. We found that all the evidence we examined conformed to the standards and Internal Audit's own procedures and methodologies.

We also reviewed the progress and annual reports presented to the respective Audit Committees and found that these also conformed to the standards and the Service's own internal procedures.

We therefore conclude that the Internal Audit Service conforms to performance standard 2400 and the LGAN.

#### 5.13 **Performance Standard 2500 – Monitoring Progress**

There is a comprehensive follow-up process in place, the objective of which is to monitor the client's progress towards the implementation of agreed actions. The results of the follow-up reviews are reported to the respective Audit Committees. From this EQA, it is evident that the Internal Audit Service conforms to performance standard 2500 and the LGAN.

#### 5.14 **Performance Standard 2600 – Communicating the Acceptance of Risk**

Standard 2600 considers the arrangements which should apply if the Chief Audit Executive has concluded that management at the client's services have accepted a level of risk that may be unacceptable to the organisation. Situations of this kind are expected to be rare, consequently, we did not see any examples of this during this review. From this EQA, it is evident that the Internal Audit Service conforms to performance standard 2600 and the LGAN.

## 6. Areas of partial conformance with the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note

- 6.1 There are no areas of partial conformance with the Public Sector Internal Audit Standards or the CIPFA Local Government Application Note.

## 7. Areas of non-conformance with the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note

- 7.1 There are no areas of non-conformance with the Public Sector Internal Audit Standards or the CIPFA Local Government Application Note.

## 8. Survey results

- 8.1 Overall, the results of the survey of key stakeholders from the Internal Audit Service's clients were positive with respondents valuing the services provided by them. The overall number of 'do not agree' responses were low with most respondents agreeing or partially agreeing with the survey statements. The detailed findings from the survey have been shared with the Internal Audit Manager to enable the Service to explore the responses in more depth, particularly those where a 'do not agree' response has been recorded to determine if there are any underlying issues that need to be addressed. A summary of the survey results is included in this report at page 15.

## 9. Issues for management action

- 9.1 We have identified two minor issues from this EQA that management need to address regarding the Service's conformance to the current standards. There are also two advisory issues for management to consider. These are all set out in the table below:-

Issues for management action	Priority
The audit charter confirms that there are no impairments to the independence of the Internal Audit Manager or the Internal Audit Service although we have noted that this is not reinforced in the annual reports. As the annual report looks back on the year just finished, whereas the audit charter and plan are designed to look forward, it is recognised as good practice to confirm whether there have been any impairments to independence during the year.	<b>Advisory</b>
The audit charter for the County Council includes definitions for senior management and the board, however both of these roles are assigned to the Corporate Board. The definition for the board should be reassigned to the Audit and Standards Committee.	<b>Low Priority</b>
Whilst there is no quick alternative solution to resolving issue of filling vacant posts, a longer-term solution would be to consider introducing career graded trainee or apprentice posts to Internal Audit's structure. Staff would follow one of the recognised training or apprenticeship programmes, such as the Accounting Technicians or the Institute of Internal Auditors Apprenticeship schemes, or the CIPFA graduate training programme. To assist with this process, we suggest that the Internal Audit Manager produces a strategy for filling the posts that includes a succession plan and a skills and competencies matrix for the career graded trainee or apprentice posts, based on the CIPFA guide "The Excellent Internal Auditor, Good Practice Guide to Skills and Competencies.	<b>Medium</b>
Internal Audit should explore the survey results to determine if there are any underlying issues that need to be addressed.	<b>Advisory</b>
Management should be mindful of the fact that a consultation on revising the Institute of Internal Auditors global International Professional Practice Framework (IPPF) which is incorporated into the PSIAS, commenced on 1 March 2023. Whilst this will not impact on the Service's current level of conformance, any changes to the Standards arising from the consultation may affect the Service's conformance in the medium term. It is therefore suggested that the Internal Audit Manager considers the contents of the consultation document and keeps a watching brief on the developments to the Standards and how this may impact the Service in the medium term.	<b>Advisory</b>

## 10. Definitions

Level of Conformity	Description
<b>Generally Conforms</b>	The Internal Audit Service complies with the standards with only minor deviations. The relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the individual Standard, the element of the Code of Ethics, and the Local Government Application Note in all material respects. This means that there is general conformance to a majority of the individual Standards, elements of the Code of Ethics, or the Local Government Application note, and at least partial conformance to the others.
<b>Partially Conforms</b>	The Internal Audit Service is endeavouring to deliver an effective service however, they are falling short of achieving some of their objectives and/or generally conforming to a majority of the individual Standards, elements of the Code of Ethics, or the Local Government Application note and at least partial conformance to the others. There will usually be significant opportunities to improve the delivery of effective internal audit, and enhance conformance to the Standards, elements of the Code of Ethics, and/or the Local Government Application Note. The Internal Audit Service may be aware of some of these opportunities and the areas they need to develop. Some identified deficiencies may be beyond the control of Internal Audit and may result in actions for Senior Management or the Board of the organisation to address.
<b>Does Not Conform</b>	The Internal Audit Service is not aware of; not making efforts to comply with; or is failing to achieve many/all of the individual Standards, elements of the Code of Ethics, or the Local Government Application Note. These deficiencies will usually have a significant adverse impact on Internal Audit's effectiveness and its potential to add value and are likely to represent significant opportunities for improvement to Internal Audit. Some identified deficiencies may be beyond the control of Internal Audit and may result in recommendations to Senior Management or the Board of the organisation.

Action Priorities	Criteria
<b>High priority</b>	The Internal Audit Service needs to rectify a significant issue of non-conformance with the standards. Remedial action to resolve the issue should be taken urgently.
<b>Medium priority</b>	The Internal Audit Service needs to rectify a moderate issue of conformance with the standards. Remedial action to resolve the issue should be taken, ideally within a reasonable time scale, for example six months.

<b>Low priority</b>	The Internal Audit Service should consider rectifying a minor issue of conformance with the standards. Remedial action to resolve the issue should be considered but the issue is not urgent.
<b>Advisory</b>	These are issues identified during the course of the EQA that do not adversely impact the service's conformance with the standards. Typically, they include areas of enhancement to existing operations and the adoption of best practice.

The co-operation of the Internal Audit Manager and the Audit Engagement Managers in providing the information requested for the EQA, is greatly appreciated. Our thanks also go to the chairs of the respective Audit Committees and the key stakeholders from all the Service's clients that made themselves available for interview during the EQAs and/or completed the survey.

Ray Gard, CPFA, FCCA, FCIIA, DMS

25 April 2023

## 11. Disclaimer

This report has been prepared by CIPFA at the request of the Warwickshire County Council, and the terms for the preparation and scope of the report have been agreed with them. The matters raised are only those that came to our attention during our work. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, we have only been able to base findings on the information and documentation provided to us. Consequently, no complete guarantee can be given that this report is necessarily a comprehensive statement of all the issues that exist with their conformance to the Public Sector Internal Audit Standards that exist, or of all the improvements that may be required.

The report was prepared solely for the use and benefit of Warwickshire County Council's Internal Audit Service, including the Senior Management and Boards of the Council and the Service's clients, and to the fullest extent permitted by law, CIPFA accepts no responsibility and disclaims all liability to any other third party who purports to use or rely, for any reason whatsoever on the report, its contents, conclusions, any extract, and/or reinterpretation of its contents. Accordingly, any reliance placed on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

### Warwickshire Internal Audit Survey Results



