Borough of Poole Equality Impact Assessment

Function:	Internal Audit
Service Unit Lead	Chief Internal Auditor
Names & roles of officers/ partners undertaking EQIA:	Ruth Hodges, Management Auditor Simon Milne, Management Auditor Shirley Haider, Management Auditor
Date completed:	19 February 2009; update 12 March 2009

Aims of the Function

The aims of the function are to "maintain an adequate and effective system of Internal Audit of its internal control in accordance with the proper Internal Audit practices". (Accounts and Audit Re aim is to work in partnership with management to improve the Authority's control environment objectives. Internal Audit's remit extends across the whole of the Council and to support the op Its scope includes (but is not limited to) internal control systems, risk management, corporate g special reviews.

Their objective is to examine, evaluate and report on the adequacy of internal control as a cont effective use of resources with particular reference to:

- 1 The effectiveness of operations
- 2 The economic and efficient use of resources
- 3 Compliance with applicable policies, procedures, laws and regulations
- 4 The safeguarding of assets and interests from losses of all kinds, including those arising
- 5 The integrity and reliability of information, accounts and data.

Their primarily function is to provide a management assurance service to the organisation's ma whole of the Council's control environment. Therefore, most likely to be directly affected by it a function/service managers, and other officers. It benefits the organisation's management (bot other Council officers and safeguarding the Council Tax payer.

The Chief Internal Auditor is responsible for the function and it is implemented by the Internal A

Internal Audit complies with, amongst others, CIPFA Code of Practice for Internal Audit in Loca

All Council policies and procedures are relevant, including, but not limited to:

- 1 The Constitution (particularly Financial Regulations, Contract Standing Orders and Code
- 2 ICT Policies

Equality Strand	EQIA Evidence	SM
All equality strands	**Key findings:** Equalities legislation and good practice requires the Authority to address the needs of different groups of people in the design and delivery of its services. Therefore, this requirement needs to be reflected in the work carried out by Internal Audit. This includes 'corporate' projects such as Annual Governance Statement (AGS) and Local Code of Governance, Use of Resources, efficiencies work, and our relationship with the Audit Commission. This also needs to be considered in the direct audit work such as audits, projects, investigations and advice. The service rarely deals with the public. **Current mitigating actions/positive actions** The 07/08 AGS considered equality issues and identified Equalities as an area for improvement. The Local Code of Governance included governance issues related to equalities. Use of Resources requires the Council to ensure it is meeting its equality requirements and therefore, the assessment carried out by Internal Audit considers the Council's equality work. During the planning of individual audit assignments (audits, investigations and projects), equalities risks will be considered, for example, as to whether the auditable function's equalities work needs to be reviewed Within team currently give: -5 consideration of equality issues as part of Staff Inductions and Appraisals -6 consideration of equality issues in conjunction with SU Head at commencement of audit, which has been formalised in engagement letter as follows "Please could you let us know if you or your staff have any particular needs" **-7** continued sensitivity/understanding towards team members/client needs, for example, appropriate use of language	To Ma Sta pro To of t and
Review date:	March 2012	**Sent record to PERD Rep and Improvement and Policy**