

JOINT PRACTITIONERS' ADVISORY GROUP | REWRITE OF SECTION 4 OF THE PRACTITIONERS' GUIDE "NON-STATUTORY GUIDANCE FOR INTERNAL AUDIT"

Project definition

The National Association of Local Councils (NALC) as the secretariat to the Joint Panel on Accountability and Governance (JPAG) for smaller authorities is seeking expressions of interest to:

Consult on the current content of section 4 of the Practitioners' Guide (PG) "Non-statutory guidance for internal audit" and identify changes to clarify the role of internal audit throughout the year, to improve understanding of IA by smaller authorities and to provide greater support to smaller authorities in selecting an appropriate internal audit function appropriate to their size.

Whilst the focus is on the PG rewrite, it is unlikely that this alone will achieve the step-change required in IA practice. Accordingly, you are invited to identify any other changes to internal audit that are flagged up in the course of discussions to improve its effectiveness, for example, basic national training for IA, a national forum to share good practice and input to the work of the sector bodies, some possible areas for legislative change.

The balance of the project is expected to be focused on 1 above but there may be some changes identified through the process of consultation which would not be appropriate for inclusion in the PG.

Timescale

We are looking for someone to begin this project immediately and complete a first draft of revisions for JPAG consideration in February 2021. We would like to receive expressions of interest by 21 December.

Budget

The anticipated budget is around £8,000 exclusive of VAT.

Process

As part of your expression of interest please indicate the process you will follow to secure engagement with stakeholders. At the very least we would require engagement with key sector bodies remotely. These will be convened by the relevant body:

- NALC county officers: 2 hour remote meeting with 5 with an interest/expertise in IA.
- SLCC clerks: 2 hour remote meeting with 5 with an interest/expertise in IA.

- ADA - 2 hour remote meeting with identified representatives with expertise/interest.
- Internal and external Auditors; SAAA and JPAG members.
- You will also receive a list of areas already identified for attention.

Product

You will be expected to provide a word document to replace the current section four of the Practitioners Guide. Copyright will sit with NALC on behalf of JPAG.

Expertise

In your expression of interest, please identify relevant experience of:

1. Internal audit and the work of smaller authorities
2. Understanding of the sector's diverse requirements and size
3. Demonstrable ability to provide easy to read text on complex issues and delivery of similar projects to time and within budget.

Next steps

Please provide a one-page expression of interest indicating how you would deliver this project to Jonathan Owen by 21 December 2020 for consideration by JPAG's technical working group. This should cover:

Experience and expertise of internal audit and the work of smaller authorities, including an understanding of the sector's diverse requirements and size.

Evidence of delivery of similar small project to time and within budget including ability to provide easy to read text on complex issues.

Brief outline of process to be followed and allocation of time to stakeholder engagement and writing section four.