

REPORT



External Quality Assessment (EQA)

A report for Orbis Internal Audit



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 Orbis Partnership is a Public Sector Partnership between Surrey County Council, East Sussex County Council and Brighton and Hove City Council. Orbis was formed to provide high quality services to its customers and retain public sector money and expertise within the partnership.

In April 2017, internal audit began working across East Sussex County Council, Surrey County Council and Brighton and Hove City Council, along with a number of external fee-paying clients. In the following year, a complete restructure took place and a fully integrated service was launched with effect from April 2018. At the same time, Orbis Internal Audit took over delivery of internal audit services to Horsham District Council. At 400 days per annum, Horsham immediately became Orbis Internal Audit's biggest external client, with the arrangement also involving the TUPE transfer of three staff members.

The Orbis Internal Audit headcount is now 35, with an FTE of approximately 33.5. The service is made of six teams, three sovereign teams focussing on each partner council, a general partnership team delivering to Horsham and across all partners, and two specialist teams in the areas of ICT audit and counter-fraud.

The Orbis Chief Internal Auditor (CIA) reports functionally to each of the audit committees (or their equivalent) across the partnership. Orbis Internal Audit previously had an external quality assessment in 2018, undertaken by SWAP. We are delighted that Orbis Internal Audit have commissioned us to undertake this subsequent external quality assessment.

Our review included a full validation of the Orbis Internal Audit team's own comprehensive internal self assessment, interviews with key stakeholders across the partnership, and discussions with Orbis internal audit team members.

We conducted this EQA in a hybrid format - both remotely and in-person in Autumn 2022.

1.2 Key Achievements

Orbis Internal Audit are an established internal audit service, highly valued by the key stakeholders we spoke to in this EQA review.

The governance framework over the internal audit service is mature, with audit committee (or equivalent) oversight, regular meetings, reporting and performance monitoring.

A very well-regarded CIA leads Orbis Internal Audit, directly supported by experienced colleagues, and with specialist teams undertaking ICT audits and counter-fraud work. Orbis Internal Audit team members have diverse professional backgrounds, qualifications, experience and skills, making them a flexible and effective service. They can tackle a wide range of assurance and investigatory challenges and there is considerable ongoing investment in learning, development and upskilling. The CIA has a budget for bringing in external, specialist expertise if required.

Engagement with key stakeholders is regular and effective, with the CIA viewed as a respected, objective, trusted, credible and professional leader.

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The Orbis Internal Audit team undertake a range of diverse assurance engagements. These include coverage of key systems and processes, a number of emerging areas of risk, such as climate change, and topical aspects of governance and control.

We received positive responses to our questions about Orbis Internal Audit from those we interviewed. Key stakeholders are very confident in their competence, organisational knowledge, plans and reporting. Individual comments were very supportive, with no material areas for improvement identified.

Orbis Internal Audit develop and deliver annual risk-based audit plans. Key stakeholders felt engaged in the design of these. The CIA and their managers actively monitor team performance using their MKI audit management software, and have implemented appropriate engagement-level quality assurance checks, as well as cold file/ peer reviews. We believe that the team's supporting operational, engagement-level procedures, documentation and associated templates are professional and fit for purpose.

1.3 EQA Assessment Conclusion

Orbis Internal Audit conforms with the vast majority 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' International Professional Practices Framework (IPPF), the globally recognised standard of quality in Internal Auditing.

To summarise, we are pleased to report that Orbis Internal Audit are excellent in their:

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

We believe that Orbis Internal Audit are good in their:

- Operating with efficiency
- Quality Assurance and Improvement Programme

We believe that Orbis Internal Audit are satisfactory in their:

- Coordinating and maximising assurance

The need to consider how best to map assurance provision, as well as relying on and coordinating with other assurance providers remains an emerging area of internal audit practice. It depends as much on the nature and effectiveness of the other assurance providers as it does on internal audit, and Orbis Internal Audit are refining their approach in these areas.

There is scope for further evolution in a few areas as summarised in Section 2.2 below.

We are pleased to report that our overall opinion is that the internal audit team "generally conforms" to the IIA Standards (See [Appendix A1](#) for our Grading definitions).

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1.4 SWOT Analysis

Strengths What works well	Weaknesses What could be done better
<ul style="list-style-type: none">• The CIA is experienced, respected and key stakeholders have confidence in their knowledge, skills and leadership• The Orbis IA team have a very good reputation and standing across the partner organisations, both with members and officers• The risk-based annual plans cover a number of relevant, emerging areas of risk and topical governance subjects• Orbis IA are a diverse, knowledgeable team with many different professional certifications and areas of specialism• Stakeholders value Orbis IA plans and flexibility to accommodate additional requests and ad hoc work• High investment in qualifications, learning and development• Well-established QAIP with cold file and peer reviews	<ul style="list-style-type: none">• Some engagements have a lengthy elapsed time from start to draft report
Opportunities What could deliver further value	Threats What could stand in your way
<ul style="list-style-type: none">• Data analytics strategy development and further ICT upskilling• Stakeholders would value further sharing of cross-organisational good practices by Orbis IA• Further cross-consortium reviews could add further value• Enhancing an appropriate approach to assurance mapping and potential formalising of reliance on second line teams, where appropriate, could improve risk-based coverage• Occasional CIA review of the Orbis IA structure and the overall partnership model to ensure it remains the best fit for adding value to the partners	<ul style="list-style-type: none">• Failure to retain Orbis IA staff could threaten service resilience and delivery, with particular succession challenges in respect of the CIA• Emerging risks and increasing complexity in the external environment could threaten Orbis IA's ability to deliver insight and add value in specialist service areas• Ensuring Orbis IA remuneration remains competitive in a challenging market to ensure appropriate employee recruitment, engagement and retention• Lessened desire for the wider Orbis partnership could result in a rethink of how the internal audit service is delivered, and on what basis

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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 internal audit activity conforms to 61 of the 64 relevant principles. Three of the principles were not relevant to Orbis Internal Audit as they relate to situations that have not occurred to date.

This is an excellent result and 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	4				4
Quality Assurance and Improvement Programme	1300 - 1322	6			1	7
Managing the Internal Audit Activity	2000 - 2130	11			1	12
Performance and Delivery	2200 - 2600	20			1	21
Total		61	0	0	3¹	64

We have also reviewed Orbis Internal Audit's conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that Orbis Internal Audit generally conform with both the PSIAS and LGAN.

¹ These relate to circumstances which prior to the external quality assessment were deemed not relevant, most obviously the Disclosure of Non-conformance and Engagement Disclosure of Non-conformance, which have not been necessary to date.

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1.6 Further Improvement Opportunities

There is scope for further improvement and development in just a few areas as summarised below:

Enhancing internal audit proficiency

- Additional in-house focus on data analytics and ICT audit could help Orbis Internal Audit deliver further valuable insight as the partnership organisations become ever more digitalised and ICT-enabled.

Internal Assessments

- Consider revisiting the current Orbis Internal Audit Key Performance Indicators (KPIs) to ensure they meet the needs of the service and its primary stakeholders, particularly in terms of internal audit efficiency.

Planning

- When risk management matures, consider how best to further rely on management's view of risk, documented in risk registers, as a potential alternative - to maintaining a separate internal audit universe.

Resource Management

- Formalising a high-level Orbis Internal Audit 'career pathway' from internal auditor to audit manager, covering knowledge, skills, experience, qualifications and responsibilities (et al) could be useful for supporting recruitment and retention.
- Consider establishing a team to deal with unplanned requests and ad hoc tasks, while other team members focus on delivering planned work, with rotation through as appropriate
- Consider offering clients a more 'agile' internal audit engagement approach, where appropriate, compared to the longer, more methodical engagement option.

Policies and Procedures

- Including direct referencing of the IIA Standards in relevant sections of the 'Undertaking an Audit' document could help demonstrate to internal audit staff why particular activities, actions and steps are required.

Coordination and Reliance

- Further enhancing a proportionate approach to assurance mapping and potential formalising of reliance on second line teams, where appropriate, could improve the team's risk-based coverage.

1.7 Acknowledgement

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

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Supporting continuous improvement

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 2.1](#))
- A series of improvement opportunities and suggestions which the internal audit team could use as a basis for an action plan. ([See 2.2](#))



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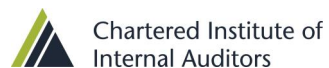
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2.1 Internal audit matrix

		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 a number of 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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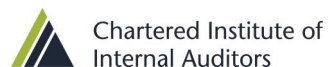
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2.2 Further improvement opportunities

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 evolution and development.

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

Opportunity A: Standard 1200 Proficiency and Standard 1220 Due Professional Care

Improvement opportunity	
1	<p>Additional in-house focus on data analytics and ICT audit could be useful and help Orbis Internal Audit continue to deliver valuable insight.</p> <p>Given the prevalence and criticality of ICT to every organisation, the CIA should continue to consider how best to develop further ICT audit capability.</p> <p>We also believe that the CIA should also consider how best to further enhance awareness and capability in 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.</p>

Opportunity B: Standard 1311 Internal Assessments

Improvement opportunity	
2	<p>Consider revisiting the current Orbis Internal Audit Key Performance Indicators (KPIs) to ensure they meet the needs of the service and its primary stakeholders, particularly in terms of internal audit efficiency.</p> <p>Orbis employ a small number of KPIs and these could usefully be reviewed to assess their ongoing value and usefulness. We have shared some additional guidance on KPIs as part of this EQA review.</p>

Opportunity C: Planning

Improvement opportunity	
3	<p>When risk management matures, consider how best to further rely on management's view of risk, documented in risk registers, as a potential alternative - to maintaining a separate internal audit universe.</p> <p>Internal audit has reviewed risk management at the three sovereign teams in recent years, delivering two reasonable and one substantial assurance opinions.</p>

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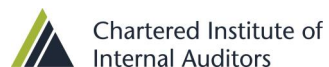
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Opportunity D: Standard 2030 Resource Management

Improvement opportunity	
4	<p>Developing an Orbis Internal Audit 'career pathway' from internal auditor to audit manager, covering knowledge, skills, experience, qualifications and responsibilities (et al) could be useful for supporting recruitment and retention. If potential, or new, recruits can see a clear, documented career pathway mapped out, with opportunities for progression and additional remuneration, then may foster increased engagement.</p> <p>Audit managers, and potentially principal auditors, could consider seeking the CMIIA designation via the Chartered by Experience route (see https://events.iaa.org.uk/cmiiia-workshops/chartered-by-experience-cbe-assessment/)</p> <p>Consider establishing a team to deal with unplanned requests and ad hoc work, while other team members focus on delivering planned work, with rotation through as appropriate. This would help ensure plan delivery is not impacted by additional requests and may help reduce the elapsed time from start to draft report on a proportion of the engagements.</p> <p>Consider offering clients a more 'agile' internal audit engagement approach, where appropriate, compared to the longer, more methodical engagement option. This alternative could help reduce elapsed engagement time and be more beneficial on some engagements. It would require internal audit and the client to block out calendar time to enable the engagement to be undertaken over a shorter horizon.</p>

Opportunity E: Standard 2040 Policies and Procedures

Improvement opportunity	
5	<p>Including direct referencing of the IIA Standards in relevant sections of the 'Undertaking an Audit' document could help demonstrate why particular activities, actions and steps are required. This may be of value to new team members, showing how the approach maps to the PSIAS/IPPF.</p>

Opportunity F: Standard 2050 Coordination and Reliance

Improvement opportunity	
6	<p>The CIA should further develop a proportionate, light-touch and value-adding approach to assurance mapping and placing reliance on the work of other internal assurance providers, to enhance team planning, delivery and the effectiveness of assurance provided to key stakeholders.</p>

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Appendix

A1 Global Grading Definitions

The following rating scale has been used 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.

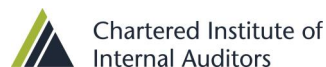
Often, the most difficult evaluation is the distinction between general and partial. It is a judgement call keeping in mind the definition of general conformance above. The reviewer must determine if basic conformance exists. The existence of opportunities for improvement, better alternatives, or other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



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Appendix

A2 Stakeholder Interviews and feedback

We interviewed the following individuals as part of the review.

Stakeholders	Title /Position
Philip Baker	Assistant Chief Executive, ESCC
Dominic Bradley	Director of Resources, HDC
Ian Gutsell	Chief Finance Officer, ESCC
Joanna Killian	Chief Executive, SCC
Victor Lewanski	Audit Committee Vice Chair, SCC
David Lewis	Audit Committee Chair, SCC
Nigel Manvell	Chief Finance Officer, BHCC
Ros Parker	Chief Operating Officer, ESCC
Geoff Raw	Chief Executive, BHCC
Stuart Ritchie	Audit Committee Chair, HDC
Colin Swansborough	Audit Committee Chair, ESCC
Leigh Whitehouse	Executive Director of Resources, SCC
Internal Audit Function	Title /Position
Russell Banks	Chief Internal Auditor, Orbis
Reem Burton	Principal Auditor, SCC
Nigel Chilcott	Audit Manager, ESCC (Sovereign)
Paul Miller	Audit Manager, Partnership



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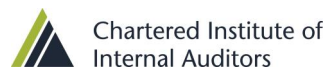
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Internal Audit Function	Title /Position
Liam Pippard	Senior Auditor, ESCC
Deb Read	Auditor, SCC
Carolyn Sheehan	Audit Manager, BHCC (Sovereign)
Mark Winton	Audit Manager, IT

Feedback from stakeholder interviews

Working with the business

“Internal audit is genuinely independent, but it listens to its stakeholders.”

“I value internal audit’s competence and the way they work well with the other departments.”

“They are very constructive and not perceived as a wrecking ball! They are supportive and professional but can deliver hard messages.”

“They are very supportive, very responsive and helpful.”

“They are very well respected in the organisation - so they get the engagement they need.”

“I value internal audit’s competence and the way they work well with the other departments. The team are very competent, dedicated and loyal to the service.”

“Russ has built a strong team and can deploy the right combination of skills to help us better manage risks.”

“We have a grown-up relationship with internal audit and they look at the right sort of things, in the right sort of way for us.”

Communication

“They are good communicators at audit committee meetings.”

“The reports are good - the team are really competent and produce very useful reports.”

“Their presence with the audit committee is well-received, professional and their reports are very clear.”

“Their reports are thorough and presented well. Internal audit is respected and trusted by members and senior officers.”

“They have got reporting down to a fine art, with succinct reports that have definitely improved over the years.”

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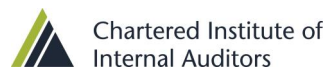
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Internal audit plans and coverage

“I’m always consulted on the annual audit plan and internal audit visit all the DMTs to help put the plan together.”

“There is a very sensible audit plan, focused on the highest risks.”

“There is sufficient flex in the plan to deal with ad hoc requests and internal audit are involved in lessons learned reviews.”

“The internal audit plans are drawn from the strategic risk framework and our judgement and instinct.”

“Conversations cover what topics are covered in the plan, and importantly, what is not covered too.”

Value

“They are good at delivering and are a very flexible and responsive service.”

“Russ and the Orbis team have been fundamental in strengthening our corporate governance and risk management practices.”

“The quality in their work and approach is always there. I would rate them overall as a well-performing team.”

“My only concern is the challenge of resourcing, but they are creative and flexible in filling vacancies.”

“I value the increased resilience that the Orbis partnership brings and the perspective and experience of different organisations, as well as the wider expertise to draw upon.”

“Russ is really well regarded. He has established really good relations with senior colleagues and has positioned internal audit as a service that can help the organisation improve.”

“Internal audit really are our eyes and ears on the ground.”

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Appendix



Setting the standards together

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Disclaimer: This review was undertaken in Autumn 2022 by John Chesshire on behalf of the Chartered Institute of Internal Auditors. This report provides management and the partnership and client Audit Committees (or equivalent) with information about Orbis Internal Audit 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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