

audit viewpoint

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The Scottish Local Authorities Chief Internal Auditors' Group (SLACIAG) Conference 2013

There are 32 directly elected councils in Scotland. Their geographical coverage ranges from 26 square miles in Dundee to 12,437 square miles in the Highlands, while their population ranges from under 20,000 people in the Orkney Islands Council area to over 600,000 in the Glasgow City Council area.

SLACIAG is the professional networking group for the heads of audit of these local authorities. *Audit Viewpoint Issue 103* tells the story of how the SLACIAG management committee first identified and addressed a need to prepare heads of internal audit to fulfil a more transformational and strategic leadership role.

The 2013 SLACIAG conference was the next chapter of this story and this article presents what we discovered, particularly on the topics of influencing, coaching and mentoring.

About 65 internal audit staff of different levels and representing the majority of Scottish local authorities came to Dundee for the SLACIAG conference in June 2013.

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We were delighted to welcome Bernadette Malone, the Chief Executive of Perth and Kinross Council, as our keynote speaker on day one. She set the scene by outlining the challenges involved in the complex changes in local government in Scotland.

Over two days, we had sessions on implementing community co-production; the concept of “lean” and lean methodology and how it contributes to improvement; internal audit as a critical friend; measuring progress through the internal audit balanced scorecard; and developing a Scotland-wide peer review process for external assessments.

In addition, we had the key sessions on influencing and persuasion and on mentoring and coaching, the results of which this article covers in greater detail. For more information about the conference see the [SLACIAG website](#). Participants gave very positive feedback and lots of suggestions for future events to continue exploring these kinds of behavioural topics.

Influencing with integrity – what we learnt about influence and persuasion

You can learn and develop your influencing skills very quickly.

Yes, you can!

This is despite the fact that many of us do not see ourselves as natural persuaders selling concepts, ideas, and even ourselves to other people.

Nevertheless, if you learn about influencing skills and techniques, you can practice and apply them in a variety of contexts in audit, risk and potential consulting roles and even in the emerging world of scrutiny. And, practice makes perfect!

During our discussions at the conference we agreed that the role and the resulting effectiveness of internal auditors at every level were founded not only on technical skills but also a high degree of competence in influencing and presenting our proposals to others.



Our ability as internal auditors to manage change and achieve results in business is dependent upon our ability to influence how people think, how they behave and what they do.

We talked about persuasion paradigms such as the consultative model and the idea of win-win solutions. We learnt about new tools and techniques such as:

- controlling the flow of conversations with people and constantly reviewing the focus and the potential outcomes through conversational change techniques

- identifying and dealing with objections to audit findings and proposals, prior to and during negotiations before they arise
- inoculating our findings and proposals from criticism before presenting them in writing or verbally, and safeguarding our position by foreseeing potential objections and counter-arguments
- building and supporting win-win solutions, where all parties share in the success of the partnership in achieving the positive outcome
- reviewing the range of persuasion or influence strategies available before presenting to any group, large or small, in order to read the audience and anticipate their reactions. By understanding the typical objections that arise, it is possible to shape presentations to appeal to all parties
- anticipating counter-arguments to any presentation, whether it be one-on-one or to a team. You should always be prepared to handle both dissent and support of your case
- shaping delicate discussions and developing creative options for all parties
- having confidence to sell internal audit services, yourself and best practices in governance, management of risk, and control.

Insights into coaching and mentoring in internal audit in local government

During the conference, we considered ten key questions in relation to coaching and mentoring and together developed some responses and insights, which we believe will be valuable. The questions and our answers are given below:

Question 1: Mentors from outside your organisation

What are the advantages and how can we make it work for local authorities?

The advantages are clear: better informed staff through sharing of knowledge and focusing on the transference of skills from one organisation to another. This is because they have selected an adaptive leadership style based on learning from success and mistakes. Advice, when given, has tended to be objective and impartial which opens up a forum of positive debate which then highlights any development needs that need to be met.

The principles that seem to support this approach include the buy-in from the head of internal audit on resources; a strong commitment to confidentiality; ensuring good matching of mentor and mentee; and having the mentee drive the objectives. It also appears that there is a continuous reflection and improvement which helps support an objective assessment of the process with a high degree of flexibility. Sufficient time also appears to be an important factor in making this work.

Question 2: Skills needed to be an effective coach

These can be very simply identified and includes:

- Communication
- Empathetic/supportive
- Approachable/available
- Commitment/interest

- Self-aware
- Persuasive

Question 3: Sources of coaching in local authorities

What are they? Which options are most desirable? How can we use them to best effect?

This varied a great deal depending on the authority and inputs ranged from:

- Corporate coaching programmes
- Investor in People programme
- Personal development plans – managers
- Induction
- Training department – courses
- Formal shadowing – head of service/CEO
- Informal – ingrained within audit process
- On the job – shadowing including observation to pass on experience, competency and proficiency

Desirable and practical alternatives include ‘formalise the informal’, ie the sharing and the transfer and passing on of skills. Currently this appears to lack structure in many authorities. Further, develop a buddy system – working on audits with experienced level of staff. To use to best effect it is advisable to formalise it, make sure it is targeted correctly and it is relevant to the job. Engage with everyone and make it open to all, not just senior staff, and provide core mentoring in influencing skills and technical skills.

Question 4: Matching coach or mentor with coachee or mentee

The real focus is clarifying what is the objective of the coaching, and how do we deal with issues such as career development and the acquisition of the softer skills. Furthermore, has the person asked to be coached or were they “volunteered”?

To enhance a win-win attitude, ensure there are no personality clashes, understand the personality types of coach and coachee, and ensure they have complementary attributes. It is good getting the process right, but all parties must have the capacity to commit to the process properly, and ensure there is structured feedback to ensure process is worthwhile.

Question 5: Building support for coaching in your organisation

It has to be a valued process and create a positive return for the effort expended. It is critical to secure buy-in and this is only achieved by selling the benefits. It is imperative to create the right sort of culture in which a coaching culture can be embedded, and this includes everyone involved and adoption of an inclusive approach. We have to demonstrate and communicate positive outcomes and embed within linked processes (eg performance review). In terms of implementation, don’t roll out before it is ready, sustain it and keep doing it – by devoting resources, support and time.

To make the pilot work, we have to identify people/groups for the pilot, demonstrate commitment and lead by example, don’t let the process drift, set parameters and

objectives and adjust for feedback and lessons learned.

Question 6: How to introduce coaching into your organisation

HR led:

- HR strategy framework – management development
- Performance review and development (PRD) framework
- Coaching facilitation – on matching people
- Fit to the wellbeing support mechanisms
- PRD – starting point

HIA led:

- Training needs analysis
- Skills set
- Staff development – provided via internal/external to audit staff, eg coaches/coachees – mentors/mentees
- Outcome focused
- Ownership/responsibility for staff development
- Personal development



Question 7: Lessons from coaching in education and social work, where it seems to be a valued process

It appears that this may be the case because of legislative guidelines in some areas in local authorities that require a formal accreditation, such as counselling in social work and guidelines for inspection from SWIA/HMIE. There also appears to be a strong coaching link with the supervision process but it would be useful to identify the core drivers that make this happen.

The focus in these areas is critical because of the implications for the service users or recipients of the service, so providers need to know what went well/what didn't. What makes this interesting is the links to sensitivity/confidentiality – data protection and how people are measured on better frontline services – for staff/service users/people. There also tends to be a greater development of softer skills that actually are very valuable. It appears that specific training can lead to quality improvement. In many ways, there appears to be more buy-in at senior level and a willingness to devote resources to take personal development seriously.

The message that internal audit can take from this is the importance of what we are trying to achieve to ensure the positive buy-in from staff. Further, staff are involved in the process so it is easier to sell the idea to them and training is tailored according to the needs of those receiving it.

Question 8: Lessons from commercial organisations – who the leaders are in this area

We can learn a great deal from commercial organisations many of whom seem to have coaching embedded in their culture. They allocate more cash and resources to the process because of a positive return on investment and within this they see the advantages in succession planning for their business.

Many such as McDonalds, Virgin Airlines, IKEA and M&S seem to portray a focus on the end user or customer and recognise the cause-effect relationships that in the medium term developing staff is central to promoting customer loyalty and longevity.

Some organisations in the commercial world appear to take a fresh perspective and recognise they have to be authentic and credible with their staff as well as their customers. It appears they focus on positive rather than negative experiences, match coach to coachee and understand the key behaviours that drive coaching and change. They seem also to take the time to get 'buy-in' from coachees, rather than impose it on them.

Question 9: Personal barriers and opportunities

As long as you define learning outcomes and ensure there is a skills transfer across functional areas, there are huge opportunities. This means any training has to be tailored precisely to the coaching needs of the group as well as engaging with learners in terms of goal setting, stimulating enthusiasm, providing examples of knowledge transfer from workshop to actual behaviour, and focussing on developing professional relationships across boundaries. Further, this approach helps promote self-awareness, and builds self-esteem that aids both personal development and organisational succession planning.

The barriers that might stand in the way include the dominant negative organisational culture and grapevine, the requirements to have a champion to drive the change, a clarity of objectives, the charisma and personality to make the change sustainable with the necessary skill set.

Question 10: What you have to do to become an excellent coach and/or mentor

To be an excellent coach we have to focus on specific learning and development, so it will tend to be shorter term and task based. To achieve that we require guidance from a professional person who will teach, train or develop us.

However to become an excellent mentor requires someone to have a variety of life experiences and be better professionally qualified than the mentee in order to establish credibility. An excellent mentor requires gravitas or personal charisma (however defined) and wide life experience. They need to portray effective listening skills and empathy, be prepared to have an opinion and lead by example, be committed to passing on their learning, motivate self and others, and most important be approachable and friendly. Further, the excellent mentor is best described as not 'pulling any punches', being direct and asking difficult questions when required.

Excellent coaches share many of the attributes above but also demonstrate their expertise in deeds not words, are great communicators, inspire and make time for

others. Further, they are receptive to multiple blended learning approaches and display patience, tolerance, and encouragement. They are committed to learning. Most importantly they are not afraid to play the role of the critical friend, are persuasive and provide regular, honest feedback even if it creates some unpopularity.

What might hold people back from fulfilling these roles is a lack of flexibility in dealing with different types of personality. Being able to match the style of those who one mentors or coaches is imperative.



This article was written by Philip Atkinson, Organisational Development Practitioner and Executive Coach, philip@philipatkinson.com and Janine Wilson, Service Manager for Governance at Angus Council, WilsonJ@Angus.gov.uk

What Do You Think About Social Media?

Chances are your answer will depend on whether you are a Baby Boomer born before 1964 or a member of Generation Y, born between 1982 and 2000. And, if you are a Millennial reading a parent's or other older person's Audit Viewpoint, firstly, welcome, internal audit is a great career and check us out on @CIPFA, and secondly, you will no doubt have a different view again!

Heads of internal audit in Scottish local authorities recently talked about the value of social media and issues of control. The committee of the Scottish Local Authority Chief Internal Auditors' Group (SLACIAG)¹, chaired by Janine Wilson, facilitated these discussions, asking Philip Atkinson to conduct research and to run a special event, *Social Media: a Strategic View* in Edinburgh in the spring of 2013. This article, by Philip and Janine, sets out some of their key findings and possible approaches to help you tackle the topic of social media.

Jackie Cain, Editor

¹ SLACIAG is the professional networking group for local authority heads of audit. The purpose of the group is to develop and improve the practice of internal audit in Scottish local authorities and public transport bodies. It achieves this by meeting to discuss issues of common concern, commissioning work to develop ideas, sharing good practice, working in partnership with other professions/governing bodies and promoting SLACIAG as the representative body for internal audit in public authorities.

A strategic view of social media from internal audit in Scotland

Before the event, we circulated a carefully designed questionnaire, covering both business and personal use of social media, to all heads of internal audit of local authorities. We achieved a 78% response rate which provided some interesting results.

The key messages were:

- Twitter and Facebook most popular – 80%
- Some elected members have blogs and Twitter accounts
- Usage varies from sporadic to a mature planned approach
- Tends to be predominantly outward facing and information providing eg school closures
- Need responsive and interactive solution to in-bound messages and queries
- Are we measuring the right things in terms of success?
- Policies need to evolve
- IT risks are considered and mitigated
- Significant generational issues to usage and control needs
- Driven by early adaptors
- Acceptable use policies in place
- Some authorities still restrict staff usage
- Mixed view from heads of audit as to whether staff access should be allowed – 55% of respondents answered ‘yes’, where there is a business need, and provided that they are aware of the risks and the standards of behaviour that are appropriate, and adequate monitoring is in place. The remaining 45% responded ‘no’.

These findings are consistent with previous research that we had undertaken and from which we were well aware that in leading organisations in the commercial sector social media tools were well respected for bringing the organisation closer to the customer. Key conclusions from that initial research include:

- Social media is highly valued as a powerful marketing and customer or client management tool
- The value of social media was equally accepted by senior staff and those from pre-Generation Y groupings as long as the social media is adequately controlled
- Social media can be a very powerful vehicle for communicating with service users if the right safeguards are put in place to control postings, client or user response, and security of access to sites by registered users, authors and webmasters.

Assessing attitudes and risk appetites in relation to social media

Central to exploring social media trends was to manage expectations, and this included the users of social media, and the input of staff and those charged with regulating the process. From this complex interaction, it was important to review the ‘risk appetite’ and the only way to do this was to explore “what is being said about you as a provider of information to service users.”

We compiled a diagram which analyses social media activity according to how proactive the authority is in creating the content and how much control the

authority has with regard to the content. From the diagram below it is clear that it was essential to manage and mitigate the risks of some of the quadrants more than others – or at least in different ways.

What is being said about you?

	High Control		
Proactive	On-site Reviews	Website Response	Reactive
	Online Videos	Customer Response	
	Company Blog		
	Managed Twitter		
	Facebook		
	Non-moderated Blog	Facebook	
	Company YouTube	Twitter	
	LinkedIn Groups	Open Forum	
		Blogs	
		Viral Social Media	
		YouTube	
	Low Control		

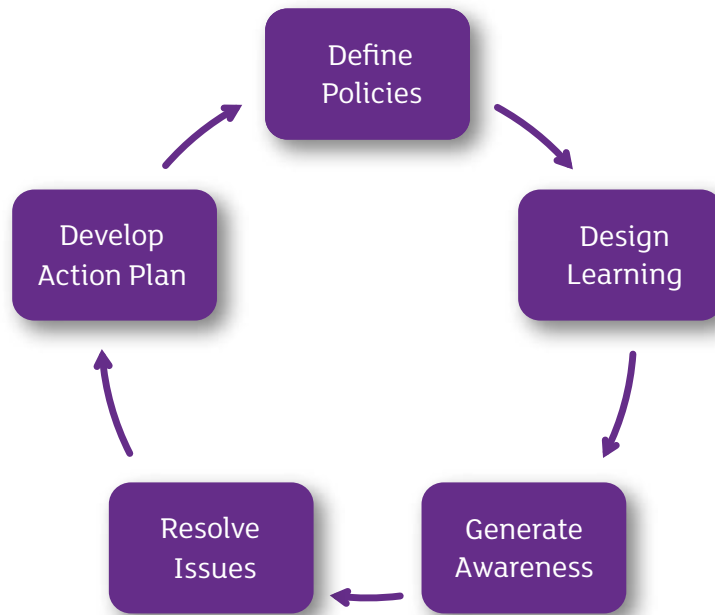
Source: www.philipatkinson.com

Looking at the diagram, it is clear that you can establish controls in terms of the production and publication of material in the top left hand quadrant. However, the only way to manage the risk of reputational damage in the bottom right hand quadrant, where organisations have least control and can react only after comments have been published, is to monitor these channels. This can be a resource-hungry activity but it has some benefits since, done well, it can provide early information about how your service users are feeling and authorities can use this information to identify problems earlier and fix them more efficiently. Yet, many organisations leave themselves vulnerable because they fail either to identify the significant channels where users can publish material that can affect reputation or to take action to mitigate an identified risk. This analysis can help internal audit discuss the issues involved with the relevant managers.

The issues encountered during the five stages of social media policy deployment

To explore the topics further we developed a five-stage approach to developing social media.

Developing Social Media



We explored the issues that might arise during these phases, both for the authority and also for internal audit. This table summarises the main issues that emerged:

Key issues encountered in each stage of social media policy deployment

Stage	Key Issues
Stage 1: Define Policies	<ul style="list-style-type: none"> ■ Have you defined what you mean by social media? ■ Which social media platforms will exist, where and for what purpose? ■ What early adaptors or pilots are underway? ■ Knowing what we know now, what are the key learnings?
Stage 2: Designing Learning	<ul style="list-style-type: none"> ■ Who needs learning and development? ■ Have you identified specific learning needs? ■ How will you deliver training to meet the needs of social media authors, providers and administrators?
Stage 3: Generating Awareness	<ul style="list-style-type: none"> ■ What benefits of raising awareness will accrue for service provision? ■ Who are your core audiences and what do they want to know, how do they want to react and how can you deliver to their expectations? ■ How are you going to deliver the technical capability and the management controls?

Stage	Key Issues
Stage 4: Resolving Issues	<ul style="list-style-type: none"> ■ What do you need to monitor during implementation? ■ How can you do that? ■ Who is responsible and where does control lie with line management? ■ Where does internal audit fit into the process?
Stage 5: Putting it into Action	<ul style="list-style-type: none"> ■ Where does the responsibility lie for assessing the risk appetite and how can internal audit support effective implementation?

Assessing the maturity of an authority's social media deployment

We also discussed plotting issues not just against the five stages, as above, but also against a subjective assessment of the relative maturity of the authority's implementation of social media. We provided an example of how issue management could be plotted for any one organisation or local authority:

Issue Management on a Maturity Matrix

	1. Immature	2. Informal	3. Develop Awareness	4. Positive Client Focused	5. Mastery	
Lack defined Strategy	Absence from SM	Ext Relations use only	Cross functional	KPI's agreed	SM strategy is the driver	Drives Value
Little Training Guidance	None	Generic	Company Specific	Site & Goal Specific	Company & Goal specific	Drives Value
Lack of Controls	Shared password	Unique account	Secure Passwords	Vault storage	Password Standards applied	100% Controlled
Social Media activity ignored	Unaware of access	Prohibition thru technology	Allowed and tracked	SM feedback integrated into business	Monitoring public domains	SM Managed
Failure to Monitor	No value	No use of data captured	Proactive Listening	Automated listening	Aligns with strategy and risk mitigation	Strategic Monitoring
Ignorance of SM	No value in engaging	Value aware but no action	SM Outbound messaging	SM – active two way dialogue	SM valued as a business tool	SM Expert
Centralised	Absence	Allowed & uncontrolled	Controlled	Monitored	Strategically aligned	Decentralised

Is social media an issue for heads of internal audit?

We would argue that it certainly is.

We recognise that not all authorities are on the same part of the learning curve and we have provided tools to help internal auditors analysis where the authority is in terms of policy development and maturity.

There are undoubtedly risks associated with the use of social media, especially in relation to reputation. These risks are manageable and should not stand in the way

of the development of social media which is a hugely beneficial tool in meeting the increasing need for, and expectations of, citizen engagement and community involvement. Social media should be bound by an appropriate governance and assurance framework, which ensures staff competency on using social media and procedures in place to balance of risk and control for reputation of the council. Heads of audit need to be satisfied with that control environment.

Increasingly, internal audit has a strong part to play in facilitating and advising in this change process, and the sooner they are involved, the sooner reputational risk issues can be identified and mitigated. There is a core role for internal audit in understanding the balance of risk to reward in terms of citizen consultation and engagement and tailoring the audit and assurance efforts to match.

The questions heads of audit should be asking are:

- Do I know the social media activity within my organisation?
- Is there a cultural issue to be overcome? A number of authorities do not allow staff access to social media
- Were the risks considered at the policy development stage and addressed within learning and awareness?
- Do I know my organisations risk appetite for social media usage?
- Do I know the relative maturity of my organisation in terms of social media?
- Have I tailored my audit and assurance efforts in light of the above?

Social media and the generational divide

We have touched on the issues of the generational divide.

The younger internet generations have grown up with online social media, starting from the social networking site Myspace in 2003 to be overtaken by Google in 2006 and then Facebook in 2008. It is worth knowing that Facebook has now evolved into 1.06 billion users today. Even business users and members of LinkedIn have grown to over 200 million by January 2013. This tells us that social media is here to stay – so it is a matter of managing and controlling it, rather than resisting it.

Depending on the chronological generational group to which you belong, you are likely to have profoundly different attitudes towards the value and use of social media. The current 'Generation Y' (born between 1982-2000) places a high value on it, while those who preceded them may not value it at all – or even understand it!

It is our contention that the use of social media is misunderstood and undervalued by older generations. Further, the demographics of the typical organisation would suggest this attitude can permeate social media strategy especially when this is the province of older generational groupings.

In simple terms, Baby Boomers (born 1946-1964), who do not place a high value on the use of social media, are more likely to occupy senior positions in organisations and may not be fully exploiting the benefits of social media usage.

This affects more than just policy towards social media. If you want to read more, here is a link to [*Millennials: Researching the Application of Demographics to Build Customer Relationships and an HR Strategy*](#).

This article was written by Philip Atkinson, Organisational Development Practitioner and Executive Coach, philip@philipatkinson.com and Janine Wilson, Service Manager for Governance at Angus Council, WilsonJ@Angus.gov.uk

Public Sector Governance

CIPFA on the world stage

For the last two years, CIPFA has been working with the International Federation of Accountants (IFAC) to create an international framework for good governance in the public sector, based on the 2005 *Good Governance Standard for Public Services*, produced in the UK by the Independent Commission on Good Governance in Public Services. The new framework was issued for consultation on 17 June 2013 and comments are requested by 17 September 2013. In this article, Kerry summarises the new framework and explains why we need another governance framework.

Jackie Cain, Editor

A key audience for the new international framework are those who develop codes of governance in the public sector. As one of those organisations, CIPFA will take its own advice and review and update its governance guidance once the final framework is published. Therefore, the framework may prompt some changes in the UK public services over the course of the next year or so.

For the moment, the main interest is to see how CIPFA is working with relevant organisations to raise the standards of public sector governance across the world, not just in the UK.

The draft framework – seven principles of good governance

The draft framework comprises seven core principles of good governance.

The function of good governance in the public sector is to ensure that entities act in the public interest at all times. This requires:

- A Strong commitment to integrity, ethical values, and the rule of law
- B Openness and comprehensive stakeholder engagement

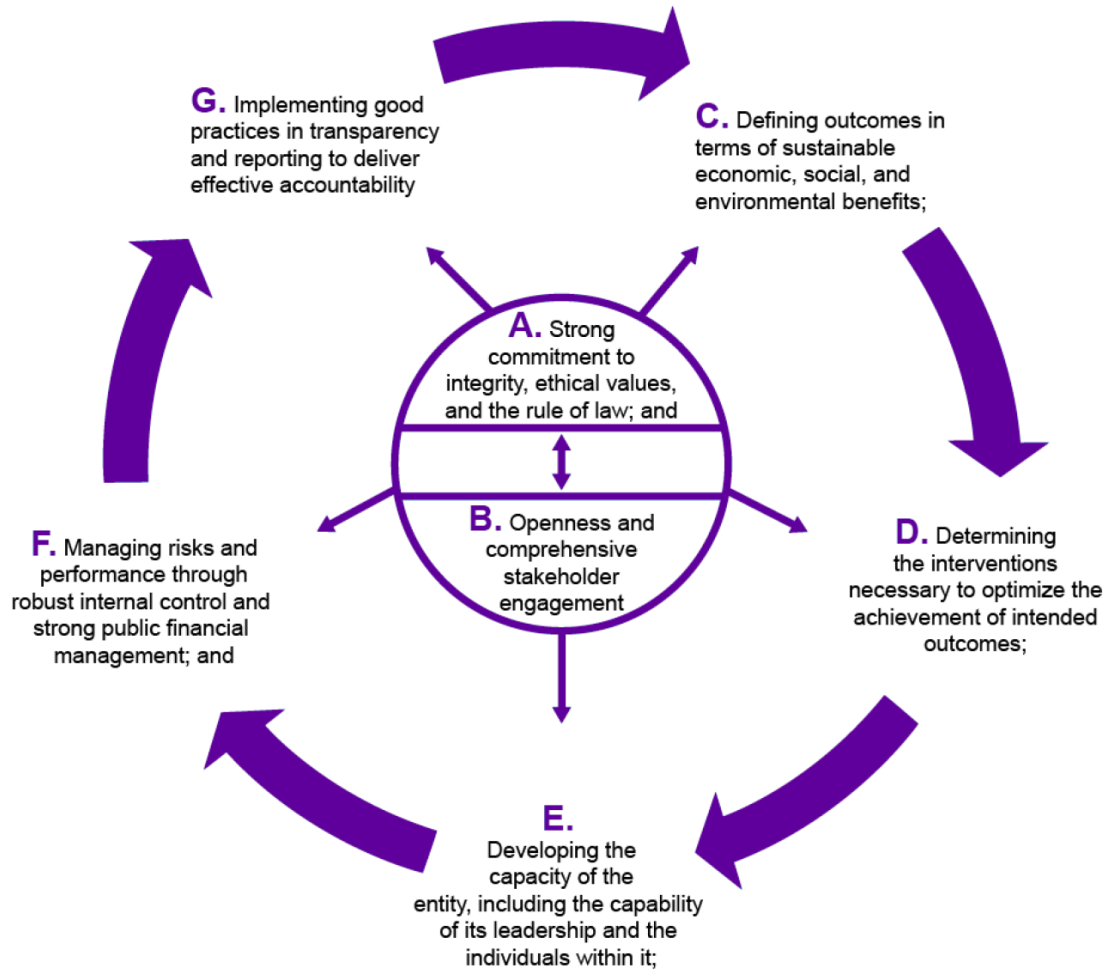
In addition to the requirements for acting in the public interest, achieving good governance in the public sector also requires:

- C Defining outcomes in terms of sustainable economic, social, and environmental benefits
- D Determining the interventions necessary to optimise the achievement of intended outcomes
- E Developing the capacity of the entity, including the capability of its leadership and the individuals within it

- F Managing risks and performance through robust internal control and strong public financial management
- G Implementing good practices in transparency and reporting to deliver effective accountability

These core principles for good governance in the public sector are high level and bring together a number of concepts. The figure below sets out the relationships between the principles:

Acting in the Public Interest at All Times



The real challenge however remains the implementation of a good governance code as it is often the application that fails in practice. The international framework therefore underpins each principle with more detailed explanatory material – a series of examples, evaluation questions and references to other sources of information.

Defining governance

One interesting result of the project so far has been the realisation that there is no globally agreed-upon definition for the term public sector governance. What is understood by the term appears to vary considerably between jurisdictions.

The framework refers to governance as the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

Arrangements in this instance include political, economic, social environmental, administrative, legal as well as other arrangements.

Effective governance in the public sector encourages improved decision making and efficient use of resources. It strengthens accountability for the stewardship of those resources. Effective governance is characterised by robust scrutiny, which provides important pressures for improving public sector performance and tackling corruption. Effective governance can improve management leading to better service delivery, and, ultimately, better outcomes.

Application and audiences

The framework is intended to apply to all entities and partnerships that are part of the public sector. Most governance codes focus on delivering good governance practices at an organisational level. The International Framework aims to be relevant not only at the individual entity level but also at the whole-system level, which may be sub-national, national, or international. It draws on some of the architecture maps in CIPFA's *Whole System Approach to Public Financial Management*, which outlines how the key constituent parts, such as external assurance and scrutiny, financial reporting, and audit standards, contribute to the integrity of the whole system.

The Framework is intended for use by:

- those who develop codes of governance in the public sector, to review and update their guidance
- those who establish new public sector entities and design their governance arrangements, to lay the foundations of good governance
- governing bodies, to review their own effectiveness and to use as a basis for reporting on their performance against the principles of good governance
- governing body members themselves to ensure that they receive the guidance and support they need to perform well in complex and demanding roles
- entities that appoint governing body members, to serve as a basis for induction of new members
- members of the public to understand the purpose of governance, to assess its effectiveness and to demand improvement if necessary
- public sector entities working in partnership, to share a common approach to good governance which has currency with their private and voluntary sector partners.

Commenting on the consultation

IFAC and CIPFA are requesting comments on all topics addressed in the proposed International Framework including the reasons for the comments, and, where appropriate, explicit suggestions for proposed changes to wording. **Comments are requested by 17 September 2013.**

This article was written by Kerry Ace, Finance and Policy Manager, CIPFA

Future CIPFA events

CIPFA Governance Summit, 15 October, London

The summit will examine the crucial role for governance in supporting transformation and protecting public resources. Speakers include: Steve Richards, The Independent; Robert Barrington, Transparency International; and Nick Walker, Whistleblowing Commission

CIPFA Audit Update, 28 November, London

This annual event, for public sector internal auditors, will include a series of thought-provoking sessions to inform internal audit planning. The sessions will highlight new developments in audit and current thinking across a range of risk areas. For further information about this event contact rikki.ellsmore@cipfa.org

The challenges in applying the Public Sector Internal Audit Standards

In October CIPFA is presenting a practical workshop for internal auditors that will cover the key requirements of the Public Sector Internal Audit Standards (PSIAS) in relation to annual reporting, resourcing and the quality assurance and improvement programme.

Your facilitators for this event will be Diana Melville, Governance Advisor for CIPFA's Better Governance Forum, and Jackie Cain, currently looking after CIPFA's internal audit portfolio for Keeley Lund and, previously, Technical and Policy Director at the Chartered Institute of Internal Auditors and a member of the International Internal Audit Standards Board.

Jackie and Diana will present the PSIAS requirements and facilitate discussion between internal auditors to share ideas, examples and experiences. They will be joined by representatives of the South West Audit Partnership who will present a case study of the work they are doing to support heads of internal auditors in justifying the level of resources needed to give the annual internal audit opinion required by PSIAS.

You will find further details about the workshops by following the links below:

[9 October 2013 – Grand Connaught Rooms, London](#)

[10 October 2013 – Royal York Hotel, York](#)

[23 October 2013 – CIPFA Scotland, Edinburgh](#)

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