

Report to: **Audit Committee**

Date: **18 September 2020**

By: **Orbis Chief Internal Auditor**

Title of report: **Orbis Internal Audit Staffing and Resources**

Purpose of report: **To provide the committee with an update on the staffing and resources position within Orbis Internal Audit.**

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## **RECOMMENDATIONS**

**Members are recommended to:**

- 1. note the report and in particular the latest position with regard to resourcing the Internal Audit service, including the professional qualifications held by our staff.**
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### **1. Background**

1.1 The purpose of this report is to update the Audit Committee on the staffing and resources position for the Orbis Internal Audit (Orbis IA) Service, including details of the qualifications held by staff within the service and the training and development arrangements for ensuring we continue to maintain the highest calibre personnel.

### **2. Supporting Information**

2.1 Orbis IA was officially formed on 1 April 2018 out of the existing internal audit teams from East Sussex County Council (ESCC), Surrey County Council (SCC) and Brighton & Hove City Council (BHCC), along with a small number of staff from Horsham District Council (HDC). These HDC staff joined via TUPE transfer following a new agreement for Orbis to provide internal audit services to HDC under an initial 5-year contract. Other existing external income generating clients for Orbis IA include East Sussex Fire Authority, Elmbridge Borough Council and the South Downs National Park Authority.

2.2 At the time of establishing Orbis IA, a new organisational structure was implemented with the intention of continuing to provide high quality, localised services to our partner and client organisations, whilst also developing specialist teams in the areas of ICT Audit and Counter Fraud, who provide these services across all partners and clients. Maintaining such specialisms within smaller individual teams prior to integration had become unsustainable, resulting in the increased costs associated with buying in services from external providers. A copy of the current Orbis IA structure chart is attached to this report as Appendix A, a structure that, at the time it went live, delivered significant financial savings to the Orbis partner authorities.

2.3 Given that ultimately all staff, regardless of where they are positioned within the structure, are willing and able to operate across all partners and clients, we are able to maximise the substantial knowledge, skills and experience available throughout the service for the benefit of all clients. This, along with the creation of specialist teams and the increased resilience offered by a much larger team, represents one of the fundamental benefits of Orbis IA.

2.4 Some ongoing challenges have, however, been faced historically by the service associated with recruiting suitable skilled and experienced staff, especially at the Senior/Principal Auditor levels. For this reason, we have in the past supplemented our own internal resources with external contractors, often resulting in higher costs. In order to help address this issue, we have recently successfully appointed five new staff at entry level, with a focus on training and development to effectively 'grow our own'. Where necessary, this includes support for appropriate professional development, including utilising apprenticeship schemes.

2.5 The table below summarises the professional qualifications currently held by staff across Orbis IA. As can be seen, there is a clear mix of different qualifications enabling our clients the ability to draw upon the wide range of knowledge, skills and experience available.

<b>Qualification</b>	<b>No. of Staff</b>
Chartered Institute of Internal Auditors (CMIIA)	6
Chartered Institute of Public Finance and Accountancy (CIPFA)	5
Chartered Institute of Management Accounts (CIMA)	1
Institute of Internal Auditors – Practitioner/Certified (PIIA/CIA)	3
Association of Accounting Technicians (AAT)	5
Certificate in Internal Audit and Business Risk (IACert)	2
Accredited Counter Fraud Specialist (ACFS)	3
Institute of Revenues, Rating and Valuation (IRRV)	2
<b>Staff in Professional Training</b>	
Institute of Internal Auditors – Practitioner/Certified (PIIA/CIA)	3
Not Yet Qualified or In Training	4
<b>Total</b>	<b>34</b>

**NOTE:** *In many cases, staff in the team hold more than one qualification or are studying for additional qualifications over and above those currently held.*

2.6 Finally, at the time of drafting this report, a recruitment process for two vacant Principal Auditor posts had just been completed and it is pleasing to report that in both cases, external appointments have been made (subject to references and appropriate pre-employment checks). Once these new staff are in post, we will have no further vacancies with the service, something we have not achieved for some considerable time.

### **3. Conclusions and Reasons for Recommendation**

3.1 Audit Committee is recommended to note the updated resourcing position for Orbis IA and the range and extent of qualifications held by staff or currently being studied for.

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# Orbis Internal Audit Integrated Structure

