



# SWAP

INTERNAL AUDIT SERVICES

Assuring – Improving – Protecting



## What is Healthy Organisation?

Against a backdrop of unprecedented change, the Healthy Organisation Review clarifies the following for Senior Management and the Audit Committee regarding their essential corporate functions:

- Critical areas where assurance or process could be improved.
- Critical areas where the control environment is strong (and potential savings could be made).

### A Different Approach

Drawing on the concept of Combined Assurance, the Healthy Organisation review is carried out jointly by Senior Management and Internal Audit together. It is a Health Check on 8 essential corporate functions which underpin day to day operational activities derived from work by the West of England Chief Internal Auditors Group and drawing on CIPFA and IIA material.

1. Corporate Governance
2. Financial Management
3. Risk Management
4. Performance Management
5. Procurement and Commissioning
6. People and Asset Management
7. Programme and Project Management
8. Information Management

The approach is based on the 3 lines of Defence Model, promoted by the Chartered Institute of Internal Auditors, which is used as a tool to clarify assurance roles and responsibilities.

### How does it Add Value?

- ✓ Reduction in the number of audits being delivered without compromising assurance.
- ✓ The results of the review can be used to inform the audit plan for the following year.
- ✓ Eliminates assurance reporting in silo's and supports a move towards integrated, organisational wide reporting.
- ✓ Promotes the efficient use of assurance resources; assurance is expensive and duplication is identified through this approach.
- ✓ Addressing systemic organisation failure, through a corporate review, rather than individual control failure.
- ✓ Members, officers and Internal Auditors are more informed on the organisation's assurance arrangements.
- ✓ An organisational improvement plan is developed as part of the review, supported by key stakeholders that will deliver continuous improvement.



ACHIEVEMENT  
AWARDS 2017  
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