



# Apex framework

High quality efficient internal audit service

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# Introduction

**Since the previous Framework was initiated in 2008, the Public Sector has continued to operate in times of austerity and there are no obvious signs of this relenting in the near future.**

It is therefore paramount that the Public Sector operates in the most effective and efficient ways to continue to provide the required services, whilst protecting the public purse.

To achieve the above, Internal Audit Sections are looking at ways in which they can still provide the appropriate levels of assurance, whilst operating within the current budgetary constraints, which has resulted in Heads of Internal Audit assessing the most appropriate way of providing their services.

There has undoubtedly been a recent move away from large tender exercises, towards shared services arrangements, which have the benefits of:



Negating the requirement for undertaking expensive and time-consuming EU tendering;



Achieving efficiency savings through economies of scale and shared roles between organisations; and



Creating more resilience through larger Internal Audit Sections.



# The Audit Framework – APEX

**Following a competitive tender exercise, Mazars LLP has been re-appointed as the supplier for the Framework, which commenced on 1 April 2018 for a period of six years, with an option to extend for a further two years.**

The principal difference to the previous Framework is that it is now open to all local authorities and any companies where the local authorities have a controlling interest; public sector pension funds; Registered Providers; and NHS foundation trusts and clinical commissioning groups (CCGs).

The Framework arrangement encompasses the maximum flexibility, to offer all participating bodies the full range of delivery options without the need to undertake a tender exercise.

The Audit Framework, which has previously been adopted by over 40 local authorities, will provide the following range of assurance-related services:

- Fully outsourced Internal Audit provision
- Secondments at all levels to provide:
- Interim roles, such as the Head of Internal Audit
  - Maternity cover
  - Sickness cover
  - Vacancies cover
- Co-sourcing arrangements, covering the delivery of a proportion of the Annual Plan, including:
  - Systems and compliance audits
  - Probity audits

- Risk management and governance reviews
- Specialist and ad-hoc audits
- Housing benefit grant claims
- Provision of specialist skills such as:
  - IT Audit
  - Contract and procurement
  - Tax/VAT
  - Project assurance

An appropriately experienced and qualified Engagement Manager will be allocated to lead the work to ensure that the services are tailored to the needs of the client, including work types, methodology, report formats etc.

Fee levels benefit from discounts based on total volumes purchased through the Framework.

Mazars LLP is regularly independently assessed against the Public Sector Internal Audit Standards, with its last assessment conducted in November 2016 reporting that it 'conforms to the requirements of the Public Sector Internal Audit Standards and the Local Government Application Note'.

## Efficiency and savings

**Whether a local authority chooses a full internal audit service, co-sourcing arrangement, or internal audit assignments, the Framework gives access to skills and experience through an extensive range of contacts.**

This depth enables sharing of resource, sharing of expertise, access to specialist staff, joint working opportunities, joint approaches and the efficiencies that follow.

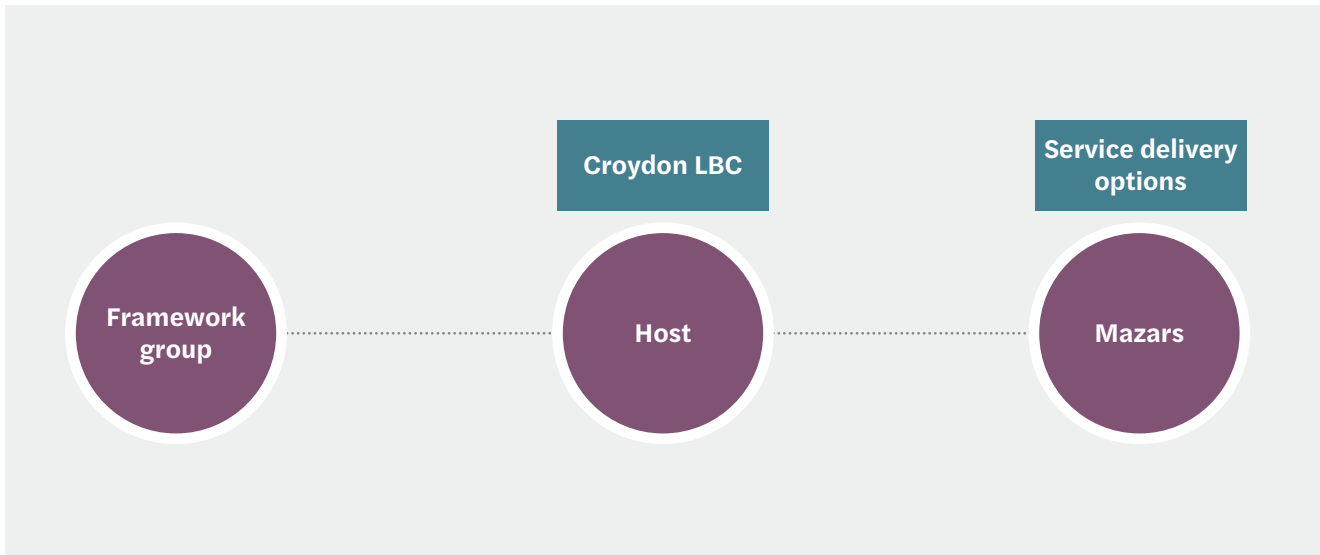
In addition to these savings, the Framework anticipates further efficiencies resulting from better, smarter ways of working through joint exercises and the use of shared work programmes, shared investment and development costs, best practice reviews and reduced management overheads.

The participating authorities will also continue to receive the soft benefits available to members, including information and intelligence sharing, shared horizon scanning, opportunities for joint working and the possibility of cost sharing to develop new tools and approaches.

## Framework governance structure

**The Framework is designed to operate in the interests of all partners and will not be biased by length of membership. A Framework Group has been established to oversee the operation of the Framework, with each partner organisation and Mazars LLP having a seat on the Group.**

The structure is as follows:



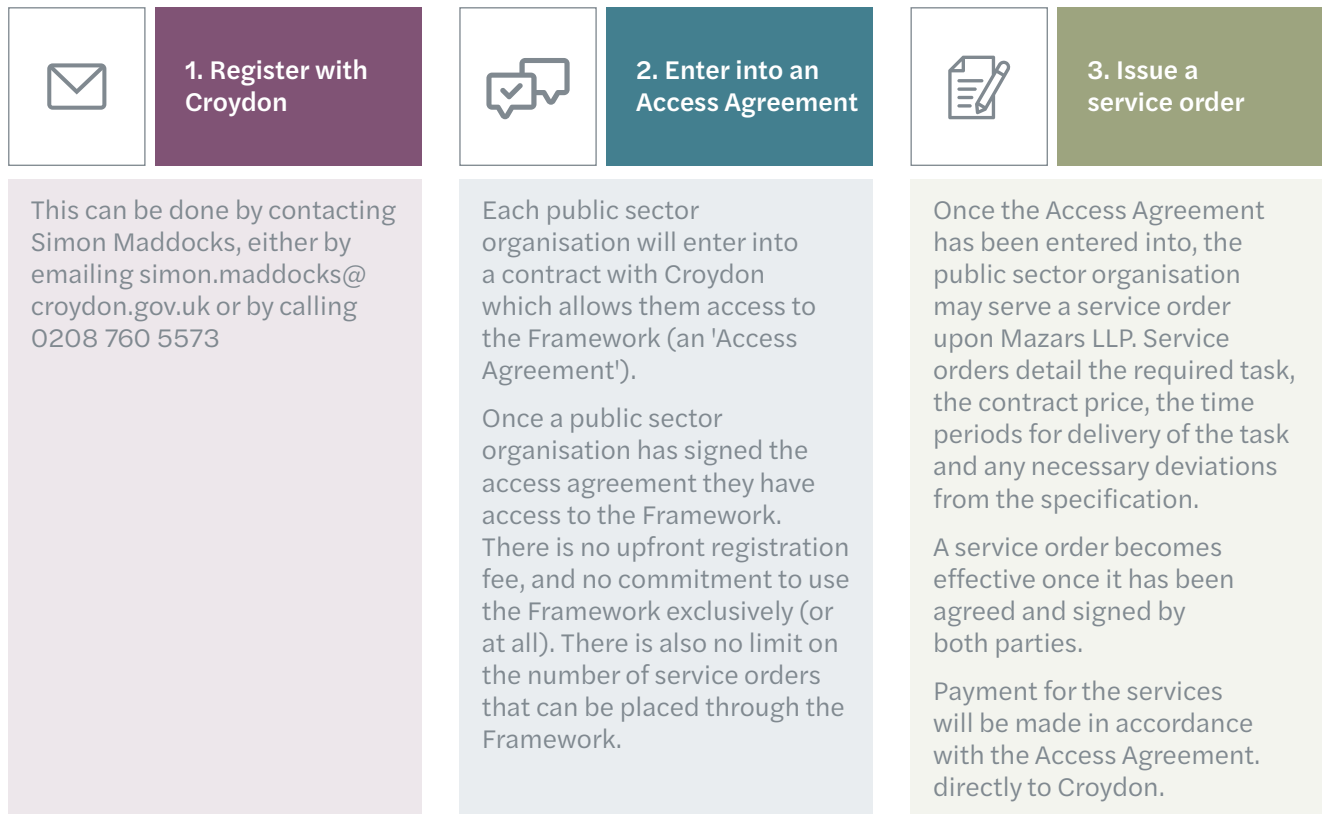
Mazars will be equally available to all partners to discuss and develop their strategic approach to Internal Audit. In addition Mazars will support the Framework Group by bringing in subject experts on specific areas, providing briefing notes and updates on key changes.



# How to use the framework

**Before using the Framework, all public sector organisations should satisfy themselves as to the scope of Services under the Framework Agreement and consider any necessary internal procedures for accessing external consultancy advice.**

Should a public sector organisation wish to utilise the Framework Agreement, the following process shall apply:



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