

Wiltshire Council

Audit Committee

12th February 2020

Subject: SWAP Self-Assessment against the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN).

Executive Summary

Public Sector Internal Audit Standards (PSIAS) are mandatory and apply to all internal audit service providers, whether in-house, shared services or outsourced. The objectives of the PSIAS are to:

- define the nature of internal auditing within the UK public sector
- set basic principles for carrying out internal audit in the UK public sector
- establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations, and
- establish the basis for the evaluation of internal audit performance and to drive improvement planning.

Standard 1300 requires the Chief Audit Executive (Head of Internal Audit) to develop and maintain a Quality Assurance and Improvement Programme (QAIP) that includes periodic self-assessments and an assessment by an external person every five years.

Proposal(s)

That the Audit Committee note and comment upon the self-assessment.

Reason for Proposal

It is the role of the Audit Committee to ensure the effectiveness of the Internal Audit service.

David Hill
SWAP Chief Executive

Charlotte Wilson
Assistant Director

Deborah Hindson
Interim Director Finance and Procurement