REPORT TO:		**AUDIT COMMITTEE**	
DATE:		23 June 2025	
PORTFOLIO:		**Councillor Vanessa Alexander - Resources and Council Operations**	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		**GLOBAL INTERNAL AUDIT STANDARDS - QUALITY ASSURANCE & IMPROVEMENT PROGRAMME**	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	**No**	Not applicable	
KEY DECISION:	**No**	If yes, date of publication:	

1. Purpose of Report

1.1 To inform members of the current position with the Quality Assurance and Improvement Programme (QAIP) which sets out how we manage any of the Global Internal Audit Standards (GIAS) that are not compliant, thus ensuring conformance with the GIAS overall.

2. Recommendations

2.1 I recommend that Audit Committee:

- notes the content of this report for informational purposes.

3. Reasons for Recommendations and Background

3.1 The Internal Audit Team must work within the Global Internal Audit Standards (GIAS). Where the team is either partially or not compliant with any of the Standards these are detailed within the Quality Assurance and Improvement Programme (QAIP).

3.2 The GIAS replaced the former Public Sector Internal Audit Standards (PSIAS) with effect from 1st April 2025. This current assessment of the QAIP was carried out in March 2025 and as a result the reference to some of the Standards is based on the PSIAS standard numbering as opposed the GIAS standard numbering. This will be updated accordingly during 2025/26.

3.2 The Standards are subject to a self-assessment which is carried out annually by the Head of Audit & Investigations and also an external assessment carried out a minimum of once every 5 years. The last external assessment of Internal Audit's conformance with the Standards took place in November 2022 where the External Review Team stated "The Peer Review was an extremely positive exercise with feedback from all interviewees mirroring a consistent view that the Internal Audit Team, in particular the Head of Audit and Investigations, is seen as a key strategic partner within the Council. It is clear that the Internal Audit team is a valued service offering sound, confidential and independent advice across the Council. In particular, this can be evidenced by the wide range of investigations the team are asked to support due to their skill set and ability."

3.3 The standards state that is a QAIP in place to demonstrate both how conformance with the Standards is monitored and met together with what is in place for those areas that do not fully comply with the Standards. The QAIP as at 31st March 2025 is attached as appendix 1 to this report.

3.4 The QAIP also includes the 5 recommendations arising from the External Assessment of Internal Audit against the Standards and details the progress with those recommendations.

4. <u>Alternative Options considered and Reasons for Rejection</u>

4.1 Ensuring that a QAIP is in place is a requirement of the Standards and failure to have this in place could lead to overall non-conformance with the Standards.

5. <u>Consultations</u>

5.1 No consultations required as this report is based on the QAIP, which is attached to this report.

6. <u>Implications</u>

Financial implications (including any future financial commitments for the Council)	There are no financial implications arising from this report
Legal and human rights implications	There are legal or human rights implications arising from this report.
Assessment of risk	Risks are taken into consideration during the audit process itself, there is no direct risk implication from this report.
Equality and diversity implications	

A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.	A Customer First Analysis is not required as the QAIP is not setting new policy for the audit function or Council. This document demonstrates elements required with the PSIAS.

7. Local Government (Access to Information) Act 1985: List of Background Papers

7.1 No background papers were necessary for the preparation of this report.

8. Freedom of Information

8.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.