

REPORT TO:		AUDIT COMMITTEE	
DATE:		29 June 2026	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		Global Internal Audit Standards – Self Assessment 2026	
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 and update Audit Committee on the Internal Audit Team’s 2026 self-assessment Global Internal Audit Standards (GIAS).

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 GIAS is the framework which Internal Audit must work within, and the work carried out by the Internal Audit Team must be in conformance with the GIAS.

3.2 The GIAS have 5 domains which then break down into 15 principles and 52 core standards.

3.3 The new Global Internal Audit Standards are organised into five domains:
 i) Purpose of Internal Auditing
 ii) Ethics and Professionalism
 iii) Governing the Internal Audit Function
 iv) Managing the Internal Audit Function
 v) Performing Internal Audit Services.

3.4 These domains encompass 15 principles and 52 standards that provide comprehensive guidance for Internal Audit practices. The 15 principles are:

Domain ii

- i) Demonstrate Integrity
- ii) Maintain Objectivity
- iii) Demonstrate Competency
- iv) Exercise Due Professional Care
- v) Maintain Confidentiality

Domain iii

- vi) Authorised by the Board
- vii) Positioned Independently
- viii) Overseen by the Board

Domain iv

- ix) Plans Strategically
- x) Manages Resources
- xi) Communicates Effectively
- xii) Enhances Quality

Domain v

- xiii) Plan Engagements Effectively
- xiv) Conduct Engagement Work
- xv) Communicate Engagement Conclusions and Monitor Action Plans

3.5 The 52 core standards have multiple sub-layers detailing all aspects of what an Internal Audit Team must be doing in order to achieve conformance with the GIAS.

3.6 There are 198 elements to the 52 core standards but Domain 3b does not apply to Local Government, so this reduces the total by 32 areas. In the CIPFA self-assessment tool there is also a CIPFA Code section which details a further 40 areas.

3.7 For the benefit of this report, it is the five key domains and all the sub elements of each that is being reported in terms of the self-assessment.

3.8 The self-assessment has 3 possible outcomes for each area assessed:

- Generally Conforms
- Partially Conforms
- Does not Conform

3.9 A self-analysis table is attached to this report which details Internal Audit's conformance with the GIAS.

4. Alternative Options considered and Reasons for Rejection

4.1 There are no alternative options as Internal Audit must have a self-assessment against the GIAS.

5. **Consultations**

5.1 No consultations required.

6. **Implications**

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 no 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 <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	A Customer First Analysis is not required as the Internal Audit Self-Assessment against the GIAS is not setting new policy for the audit function or the Council. It documents the working practices expected to enable compliance with the GIAS.

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.

APPENDIX 1

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Global Internal Audit Standards – Internal Audit Self-Assessment 2026

The table below details the results of Internal Audit’s Self-Assessment against the Global Internal Audit Standards (GIAS).

	Total Areas Assessed	Self-Assessment Outcome	Comments
Domain 1	8	8 Generally Conforms	
Domain 2	25	25 Generally Conforms	
Domain 3	29	28 Generally Conforms 1 not applicable	Application Note 10D Selecting Independent Assessor Requirement applies to the n/a item
Domain 3b	32	All not applicable	This section does not apply to Local Government
Domain 4	51	50 Generally Conforms 1 not applicable	Application Note 10B Overall Conclusions Annual Reporting applies to the n/a item
Domain 5	53	53 Generally Conforms	

Conclusion of the Self-Assessment

The self-assessment demonstrates that the Internal Audit Team generally conforms with the GIAS and therefore the work undertaken by the Internal Audit Team together with audit engagement output such as audit reports are in conformance with the GIAS.