

Internal Audit Charter and QAIP

REPORT TO AUDIT AND STANDARDS COMMITTEE



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PURPOSE

1. To present members with the revised Internal Audit Charter and Quality Assurance and Improvement Programme (QAIP)

RECOMMENDATION

2. The Committee approves the Internal Audit Charter.
3. The Committee considers the Quality Assurance and Improvement Programme.

REASONS FOR RECOMMENDATION

4. These documents are required to ensure that the Internal Audit Service is compliant with the Public Sector Internal Audit Standards (PSIAS)
5. Action on these documents is part of the External Review Action Plan.

SUMMARY OF KEY POINTS

Internal Audit Charter (Appendix 1)

6. This document replaces the Internal Audit Charter and Strategy. The External Peer review action plan required this to be revised.
7. The PSIAS requires the service to have a Charter as part of Standard 1000.

The purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards and the Definition of Internal Auditing)

8. The Standard also recommends that the Committee approve the Charter. It specifically recommends the definition of assurance services and consultancy services.
9. The Strategy element of the previous document is not required under the PSIAS so has been removed.

Quality Assurance and Improvement Programme (Appendix 2)

10. The QAIP replaces the existing document and again the revision of this document.
11. The PSIAS requires the service to have a QIAP as part of Standard 1300.

A quality assurance and improvement programme is designed to enable an evaluation of the internal audit activity's conformance with the Standards and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvement.

FINANCIAL IMPLICATIONS AND BUDGET PROVISION

12. None

POLICY IMPLICATIONS

13. None

DETAILS OF CONSULTATION

14. None

BACKGROUND PAPERS

15. Public Section Internal Audit Standards 2017
[PSAIS 1 April 2017.pdf \(publishing.service.gov.uk\)](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/641252/PSAIS_1_April_2017.pdf)
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/641252/PSAIS_1_April_2017.pdf

FURTHER INFORMATION

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ALSO: