



The Principles

The head of internal audit in a public service organisation plays a critical role in delivering the organisation's strategic objectives by:

1. objectively assessing the adequacy and effectiveness of governance and management of risks, giving an evidence-based opinion on all aspects of governance, risk management and internal control
2. championing best practice in governance and commenting on responses to emerging risks and proposed developments

To perform this role the head of internal audit must:

3. be a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee
4. lead and direct an internal audit service that is resourced appropriately, sufficiently and effectively
5. be professionally qualified and suitably experienced

From CIPFA A statement on the role of the head of internal audit 2019