



INTERNAL AUDIT KEY DOCUMENTATION UPDATE

Report by Chief Internal Auditor

PURPOSE

- 1.1 The purpose of this report is to seek agreement to continuing use of the current Internal Audit Charter, Manual and Anti-Fraud, Corruption, Bribery and Irregularity Strategy and Response Arrangements.
- 1.2 The Public Sector Internal Audit Standards (PSIAS) require that Internal Audit sections have an Internal Audit Charter that includes specific requirements contained within the Standards. The Standards require that the organisation's Audit & Scrutiny Committee approves the Internal Audit Charter.

EXECUTIVE SUMMARY

- 2.1 The Public Sector Internal Audit Standards (PSIAS) 2013 and amended in 2017 and being based on the International Professional Practices Framework (IPPF) outline that Internal Audit services should have key documentation covering the 'Mission, Definition, Core Principles, Ethics and Standards which informs the day-to-day work of the activity and provides guidance and direction to staff.
- 2.2 The key documents were last reviewed by the Audit & Scrutiny Committee on 26 April 2023. A review was completed by the Chief internal Auditor of all key documents, and these were considered to still be relevant and as such are presented to the Committee with no changes.

RECOMMENDATIONS

- 3.1 It is recommended that the Audit and Scrutiny Committee:
 - (a) Approve the Internal Audit Charter at Appendix 1.
 - (b) Note the Internal Audit Manual at Appendix 2.

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Appendices:
1. Internal Audit Charter
2. Internal Audit Manual

IMPLICATIONS

4.1 The following implications are applicable in terms of the Report.

Resource Implications	Implications/None
Financial	None
Legal	Public Sector Internal Audit Standards (PSIAS) are mandatory. UK Public Sector PSIAS have been developed to apply across the whole of the public sector in all sectors of government. The PSIAS are based on standards issued by the Institute of Internal Auditors (IIA), with additional requirements and interpretations that make them directly applicable to the UK public sector. The PSIAS are developed jointly by the relevant internal audit standard setters (RIASS) which include local government.
Staffing	None
Assets and Property	None
Strategic Implications	Implications/None
Risk	Risk implications are identified through the internal audit process.
Equalities	None
Corporate Strategy	By complying with the mandatory Public Sector Internal Audit Standards (PSIAS), the Internal Audit team work towards the outcomes to meet strategic priority "4.1.1 <i>The Comhairle has achieved a systematic approach to improving organisational effectiveness that aligns strategy, people and processes and the service provided is high quality, continually improving and cost effective.</i> "
Environmental Impact	None
Consultation	None