

**Report to:**           **Audit Committee**

**Date of Meeting:**   **7 March 2024**

**Report Title:**       **Public Sector Internal Audit Standards (PSIAS) – Self Assessment Summary**

**Report By:**         **Mark Winton, Chief Internal Auditor**

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### **Purpose of Report**

This report provides Members with an update on the outcome of the Self-Assessment against the Public Sector Internal Audit Standards (PSIAS).

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### **Recommendation(s)**

**The Committee is recommended to:**

**1. Note the report and the next steps in achieving further the level of compliance.**

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### **Reasons for Recommendations**

- i) To comply with the requirements set out in the Public Sector Internal Audit Standards 2013 (amended April 2017).
  - ii) To support the committees responsibilities for assessing the effectiveness of the internal control environment and the effectiveness of the internal audit service.
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## Introduction and Background

As previously agreed with Audit Committee Members, a self-assessment against the Public Sector Internal Audit Standards (PSIAS) was undertaken in February 2024.

This report provides Members with an update on the outcome of the Self-Assessment. The report summarises the results of the Self-Assessment, details the areas of non and partial compliance and identifies the next steps in achieving compliance (where appropriate).

## Relevant Policy / Professional Standards

1. Internal Audit follows the mandatory standards set out in the Public Sector Internal Audit Standards (PSIAS) published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors.

## Timetable of Next Steps

2. Please include a list of key actions and the scheduled dates for these:

| Action | Key milestone | Due date (provisional) | Responsible |
|--------|---------------|------------------------|-------------|
| -      | -             | -                      | -           |

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## Wards Affected

None.

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## Implications

Please identify if this report contains any implications for the following:

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|---------------------------------------|-----|
| Equalities and Community Cohesiveness | No  |
| Crime and Fear of Crime (Section 17)  | No  |
| Risk Management                       | Yes |
| Environmental Issues                  | No  |
| Economic/Financial Implications       | Yes |
| Human Rights Act                      | No  |
| Organisational Consequences           | No  |
| Local People's Views                  | No  |
| Anti-Poverty                          | No  |
| Climate Change                        | No  |

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**Additional Information**

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**Officer to Contact**

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