

AUDIT COMMITTEE

13TH JULY 2018

EXTERNAL ASSESSMENT OF INTERNAL AUDIT		
Purpose: Quality Assurance		
Recommendations / key decisions required: To receive the report.		
Reasons: Compliance with Public Sector Internal Audit Standards.		
Relevant scrutiny committee to be consulted: Not Applicable		
Exec Board Decision Required	Not Applicable	
Council Decision Required	Not Applicable	
EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER:- Cllr D Jenkins - Resources		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Helen Pugh	Designations: Head of Revenues and Financial Compliance	Tel No. 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk

EXECUTIVE SUMMARY

AUDIT COMMITTEE

13TH JULY 2018

EXTERNAL ASSESSMENT OF INTERNAL AUDIT

The Public Sector Internal Audit Standard (PSIAS) became effective from 1st April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer.

Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group.

The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Helen Pugh** **Head of Revenues and Financial Compliance**

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Helen Pugh Head of Revenues and Financial Compliance**

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2017-20	AC 28-03-16	Internal Audit Unit