

**PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS) – QUALITY ASSURANCE
& IMPROVEMENT PROGRAMME (QAIP) and SELF-ASSESSMENT 2024/25**

Report of the Director of Finance (Section 151 Officer)

1. INTRODUCTION AND PURPOSE OF REPORT

- 1.1 The attached QAIP sets out the quality assurance arrangements in place for internal audit for 2025/26 along with the self-assessment results of the QIAP for 2024/25 and the proposed basis that the Head of Internal Audit, Risk and Insurance will use for the external assessment of the Council's internal audit function. This process will be updated during the financial year taking into account new requirements under the Global Internal Audit Standards.
- 1.2 The Standards require the Head of Internal Audit, Risk and Insurance to develop and maintain a QAIP that covers all aspects of the internal audit activity, as noted in the Internal Audit Charter approved by the Audit Committee in March 2025. As part of this programme it is a requirement that an external assessment of public sector internal audit functions is conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation, which complies with the required quality assurance standard.
- 1.3 Under the new Standards the Chief Audit Executive (the Head of Internal Audit, Risk and Insurance must discuss with the board (the Council's Audit Committee):
- The form of external assessments; and
 - The qualifications and independence of the external assessor or assessment team, including any potential conflict of interest.
- 1.4 The QAIP covers all aspects of internal audit activity and enables conformance with the PSIAS to be evaluated. A key objective of the QAIP is to assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement. This is via both internal and external assessments. The results are reported to Audit Committee as part of the Improvement Plan included in the Annual Internal Audit report.

2. CONCLUSIONS AND RECOMMENDATIONS

- 2.1 Audit Committee is asked to note the QAIP and the results of the self-assessment.

BACKGROUND PAPERS

Global Internal Audit Standards
CIPFA Local Government Application Note for the UK Public Sector Internal Audit Standards

Anyone wishing to inspect the above background papers or requiring further information should contact John Pearsall on telephone number Tel: 0161 474 4033 or alternatively email john.pearsall@stockport.gov.uk