

**NORTHUMBRIA POLICE**

**JOINT INDEPENDENT AUDIT COMMITTEE**

**23 FEBRUARY 2015**

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**UPDATE ON INTERNAL AUDIT SERVICE COMPLIANCE WITH PUBLIC SECTOR  
INTERNAL AUDIT STANDARDS**

**REPORT OF CHIEF INTERNAL AUDITOR**

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**Purpose of the Report**

- 1 This report requests that the Committee note the external auditor's assessment of Internal Audit's compliance against Public Sector Internal Audit Standards (PSIAS).

**Background**

- 2 PSIAS replaced the former CIPFA Code of Practice for Internal Audit with effect from 1 April 2013. One of the requirements of the PSIAS is an external assessment of compliance to be conducted at least once every five years by a qualified, independent assessor from outside the organisation.
- 3 The assessment of compliance was carried out by Mazars, the Council's external auditor. Internal Audit completed a validated self-assessment which was then assessed by Mazars.
- 4 The external auditor's report is attached at Appendix A.

**Results of Assessment**

- 5 The overall conclusion is that the Internal Audit Service is substantially compliant with the PSIAS, subject to a number of minor areas for action which are outlined in the attached report. Progress against these actions will be reported to committee.

**6 Equal opportunities implications**

It is considered that there are no equal opportunities implications arising from the report.

**7 Human rights implications**

It is considered that there are no human rights implications arising from the report.

**8 Risk Management implications**

It is considered that there are risk management implications arising from the report.

## **9 Financial Implications**

There are no direct implications on the revenue budget arising from this report.

## **10 Recommendations**

The Committee is requested to note the contents of the external auditor's assessment of Internal Audit's compliance with the PSIAS.