

## **Public Sector Internal Audit Standards**

### **Self-assessment Review to Support Annual Governance Framework 2015/16**

**Recommendation:** The Charter should make the mandatory nature of the PSIAS more explicit in relation to the unconditional requirements of the standards.

Updated (para 5.3.1)

**Recommendation:** Continue to develop skills in contract auditing and computer assisted audit techniques.

Additional IT resources available from joint working arrangement with Newcastle

**Recommendation:** Has the Chief Internal Auditor developed and implemented retention requirements for all types of engagement records? This should be included in the updated Local Audit Manual.

To be included as part of the review and refresh of the Audit Manual.