

**CYNGOR SIR POWYS COUNTY COUNCIL.**

**AUDIT COMMITTEE**

**17<sup>th</sup> October 2014**

**REPORT AUTHOR: Internal Audit Manager**

**SUBJECT: Quality Assurance and Improvement Programme**

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**REPORT FOR: Approval**

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**1.0 Purpose**

1.1 To consider the Quality Assurance and Improvement Programme for Internal Audit.

**2.0 Information**

2.1 The Public Sector Internal Audit Standards (PSIAS) require the formal documenting of a Quality Assurance and Improvement Programme (QAIP). This covers all aspects of internal audit activity and enables compliance with all aspects of the PSIAS to be evaluated. It allows for the assessment of the efficiency and effectiveness of the Internal Audit activity and identifies opportunities for improvement. This is through both internal (annual) and external assessments (once every five years).

2.2 The results of the QAIP will be reported to the Audit Committee on an annual basis.

2.3 The QAIP is attached as an appendix to this report.

**3.0 Corporate Improvement Plan**

N/A

**4.0 Other Consultations Undertaken**

N/A

**5.0 Comments of Local Members**

N/A

<b>Recommendation:</b>	<b>Reason for Recommendation:</b>
<b>That the Internal Audit Quality Assurance and Improvement Programme be approved.</b>	<b>To comply with the Public Sector Internal Standards and to contribute to effective governance arrangements.</b>

<b>Relevant Policy (ies):</b>	
<b>Within Policy:</b>	<b>Y / N</b>
<b>Within Budget:</b>	<b>Y / N</b>

<b>Relevant Local Member(s):</b>	<b>N/A</b>
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<b>Person(s) To Implement Decision:</b>	<b>Ian Halstead</b>
<b>Date By When Decision To Be Implemented:</b>	<b>With immediate effect</b>

<b>Contact Officer Name:</b>	<b>Tel:</b>	<b>Fax:</b>	<b>Email:</b>
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