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<b>REPORT TO:</b>	<b>AUDIT SUB COMMITTEE</b>	<b>AGENDA ITEM: 8</b>
<b>DATE OF MEETING:</b>	<b>18th DECEMBER 2013</b>	<b>CATEGORY:</b>
<b>REPORT FROM:</b>	<b>HEAD OF INTERNAL AUDIT PARTNERSHIP</b>	<b>RECOMMENDED</b>
<b>MEMBERS' CONTACT POINT:</b>	<b>RICHARD BONEHAM</b> <a href="mailto:richard.boneham@derby.gov.uk">richard.boneham@derby.gov.uk</a>	<b>DOC:</b> u/ks/internal audit/derby city/PSIA/quality assurance programme cover
<b>SUBJECT:</b>	<b>Public Sector Internal Audit Standards – Quality Assurance &amp; Improvement Programme</b>	<b>REF:</b>
<b>WARD(S) AFFECTED:</b>	<b>ALL</b>	<b>TERMS OF REFERENCE: AS 02</b>

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## **1.0 Recommendations**

1.1 That the Quality Assurance and Improvement Programme for Internal Audit is approved.

## **2.0 Purpose of Report**

2.1 In accordance with the Public Sector Audit Standards that came into force on 1<sup>st</sup> April 2013, the report sets out a new quality assurance and improvement programme (QAIP) for internal audit.

## **3.0 Detail**

3.1 The Programme is required under the new Standards and is aimed at ensuring an effective internal audit function. Areas for continuous improvement and development are contained in a work plan.

3.2 The proposed QAIP is appended with the work plan up to September 2014 detailed on Page 17.

## **4.0 Financial Implications**

4.1 None.

## **5.0 Legal Implications**

5.1 The Authority is obliged under the Accounts and Audit Regulations (England) 2011 to maintain an effective internal audit.

## **6.0 Corporate Implications**

6.1 None

**7.0 Community Implications**

7.1 None

**8.0 Background Papers**

8.1 None