

**Warwickshire and West Mercia Police and Crime Commissioners
Warwickshire and West Mercia Chief Constables**

**Joint Audit Committee
18 September 2017**

Internal Audit – External Quality Assessment

Report by the Head of Internal Audit

Summary

This report summarises the arrangements for an external quality assessment of the internal audit service.

Recommendation

The Committee is requested to note the arrangements for an external quality assessment.

1. Internal audit within the public sector is governed by the Public Sector Internal Audit Standards (PSAIS) which, although they have been in place since 2013, were significantly updated from April 2017.
2. The Committee will be aware from discussions at previous meetings that the internal audit service has periodically to have an External Quality Assessment to assess compliance with PSIAS. Arrangements for an assessment have now been finalised and it will take place during February 2018. Attached is a draft report to Warwickshire County Council's audit committee providing more information about the assessment.
3. The Section 151 officer(s) and Chair of the Committee will be interviewed as part of the assessment and in due course the outcome of the exercise will be reported to the Committee.
4. The Committee is asked to note the arrangements for the assessment.

GARRY ROLLASON
Head of Internal Audit

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16 August 2017