

# PWYLLGOR ARCHWYLIO

13 GORFFENNAF 2018

## ASESIAD ALLANOL O ARCHWILIAD MEWNOL

**Y Pwrpas:**

Sicrwydd Ansawdd.

**Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:**

I dderbyn yr adroddiad.

**Y Rhesymau:**

Cydymffurfiaid â Safonau Archwiliad Mewnol y Sector Gyhoeddus.

**Ymgynghorwyd â'r pwyllgor craffu perthnasol : AMHERTHNASOL**

**Angen i'r Bwrdd Gweithredol wneud penderfyniad : AMHERTHNASOL**

**Angen i'r Cyngor wneud penderfyniad : AMHERTHNASOL**

**YR AELOD O'R BWRDD GWEITHREDOL SY'N GYFRIFOL AM Y PORTFFOLIO:-**

Cynghorydd David Jenkins - Adnoddau

**Y Gyfarwyddiaeth:**

Gwasanathau Corfforaethol

**Enw Pennaeth y**

**Gwasanaeth:**

Helen Pugh

**Awdur yr Adroddiad:**

Helen Pugh

**Swyddi:**

Pennaeth Refeniw a  
Chydymffurfio Ariannol

**Rhif ffôn:** 01267 246223

**Cyfeiriad E-bost:**

[HLPugh@sirgar.gov.uk](mailto:HPugh@sirgar.gov.uk)

# EXECUTIVE SUMMARY

## AUDIT COMMITTEE

13<sup>TH</sup> JULY 2018

### EXTERNAL ASSESSMENT OF INTERNAL AUDIT

The Public Sector Internal Audit Standard (PSIAS) became effective from 1<sup>st</sup> April 2013 and introduced a requirement for an external assessment of all internal audit services, which must be conducted at least once every five years by a qualified, independent reviewer from outside of the organisation.

The two possible approaches to external assessments outlined in the Standards included either a full external assessment or an internal self-assessment which is validated by an external reviewer.

Carmarthenshire County Council elected to adopt the self-assessment approach with an external validation undertaken by a suitable qualified and experienced external assessor with the required level of knowledge of the application of the PSIAS, as agreed with the Welsh Chief Auditors' Group.

The purpose of the external assessment is to help improve delivery of the audit service to an organisation. The assessment is designed to be a supportive process that identifies opportunities for development which ultimately help to enhance the value of the audit function to the Authority.

DETAILED REPORT ATTACHED?

YES

## IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Helen Pugh** **Head of Revenues and Financial Compliance**

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: **Helen Pugh Head of Revenues and Financial Compliance**

1. **Scrutiny Committee** : Not Applicable
2. **Local Member(s)** : Not Applicable
3. **Community / Town Council** : Not Applicable
4. **Relevant Partners** : Not Applicable
5. **Staff Side Representatives and other Organisations** : Not Applicable

**Section 100D Local Government Act, 1972 – Access to Information**

**List of Background Papers used in the preparation of this report:**

**THESE ARE DETAILED BELOW**

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2017-20	AC 28-03-16	Internal Audit Unit