

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffennaf 2023**

Asesiad Ansawdd Allanol o weithgaredd Archwiliad Mewnol

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

I dderbyn yr adroddiad.

Y Rhesymau:

Er mwyn caniatáu i'r Pwyllgor Llywodraethu ac Archwilio gyflwyno sylwadau ynghylch cynnwys yr Asesiad Ansawdd Allanol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:

Cyng. Alun Lenny

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Caroline Powell

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Prif Archwilydd

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Governance & Audit Committee

14 July 2023

External Quality Assessment (EQA) of the Internal Audit activity

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Public Sector Internal Audit Standards (PSIAS) require 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 standard included either a full external assessment or an internal self-assessment, which is validated by an external reviewer.

Members of the Welsh Chief Internal Auditor Group (WCIAG) elected to adopt the self-assessment approach, with another member of the WCIAG undertaking the validation.

The assessment concluded that the Internal Audit service of Carmarthenshire Council conforms with the Standards in all significant areas and operates independently and objectively.

In summary, there are 304 best practice lines within the PSIAS. The results of the validation found that the Internal Audit Service of Carmarthenshire County Council is currently conforming to 300 of the requirements, with partial conformance in three areas and non-conformance in one area.

An Action Plan has been agreed to respond to the areas of partial and non-compliance; the Action Plan is included within the attached report.

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: H L Pugh – Head of Revenues and Financial Compliance

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

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

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

Signed: H L 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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2023/24	G&AC 17-03-23	Agenda for Governance & Audit Committee on Friday, 17th March, 2023, 10.00 am