

Title of Report:	Global Internal Audit Standards Update
Committee Report Submitted To:	Audit Committee
Date of Meeting:	17th September 2025
For Decision or For Information	For Information
To be discussed In Committee	YES/NO

Linkage to Council Strategy (2021-25)	
Strategic Theme	Cohesive Leadership
Outcome	Improve Service Delivery
Lead Officer	Audit Risk and Governance Manager

Budgetary Considerations	
Cost of Proposal	n/a
Included in Current Year Estimates	YES/NO
Capital/Revenue	Revenue
Code	3601
Staffing Costs	Internal staff costs

Legal Considerations	
Input of Legal Services Required	YES/NO
Legal Opinion Obtained	YES/NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes/No	Date:
	EQIA Required and Completed:	Yes/No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes/No	Date:
	RNA Required and Completed:	Yes/No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes/No	Date:
	DPIA Required and Completed:	Yes/No	Date:

1.0 Purpose of Report

- 1.1 The purpose of the Report is to provide an update on the introduction of the new Global Internal Audit Standards (GIAS) as stated at the June meeting.

2.0 Background

- 2.1 The introduction of new Global Internal Audit Standards (GIAS) and the supplementary Application Note: GIAS in the UK Public Sector, issued by Chartered institute of Public Finance and Accountancy (CIPFA), is being put in place to harmonise standards on a global scale rather than just being UK public sector specific. When expressing conformance with the standards, auditors must be clear that they are conforming to the GIAS subject to the Application Note and must refer to this as 'conformance with Global Internal Audit Standards in the UK Public Sector'.
- 2.2 The GIAS consists of five overarching areas consistent with the operation of internal audit, which are called 'domains' and each domain has associated attached principles relating to specific requirements of practice, there is a total of 15 principles across these five domains.
- Domain I - Purpose of Internal Auditing
 - Domain II - Ethics & Professionalism
 - Domain III - Governing the Internal Audit Function
 - Domain IV - Managing the Internal Audit Function
 - Domain V - Performing Internal Audit Services
- 2.3 In order to achieve conformation the internal audit function must demonstrate that there are adequate and appropriate arrangements for its governance. The CIPFA Application Note sets out the basis for suitably adjusted essential conditions, which when applied, the objectives of the GIAS conditions will be achieved. The Application Note will apply to all local government bodies.
- 2.4 There are a range of changes and requirements of the GIAS which we will need to ensure compliance with. Some of these include revisions to our Internal Audit Charter and Manual, changes to our reporting requirements in our Annual Assurance Statement, and reviewing Council's Internal Audit Strategy. Council's Internal Audit Service must comply with the new standards, application note and supplementary guidance in relation to how these standards should be implemented in the public sector in the UK. The Audit Committee have an overview in their role and reports will be brought back to this committee on progress.

3.0 **Recommendation**

It is recommended that the Audit Committee note that the GIAS come into effect on the 1 April 2025 and the ongoing work Internal Audit are undertaking to conform with the new standards.