



Audit, Risk & Information Service
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Flintshire County Council –
External Assessment of Internal Audit Service

Final Report

Audit No. 22038 (2022-23)

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1.0 Introduction

1.1 The Public Sector Internal Audit Standards (PSIAS) became effective from 01 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 standards have been revised from 01 April 2017 to incorporate new and revised international standards and consequent amendments to the additional public sector requirements and interpretations. It is against the amended 2017 standards that the external assessment has been benchmarked against.

1.2 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.

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

2.0 Purpose

2.1 The purpose of the external assessment is to help improve delivery of the audit service to Flintshire County Council. The assessment is designed to be a supportive process that identifies opportunities for development, which ultimately helps to enhance the value of the audit function.

3.0 Results

3.1 In summary, there are 305 best practice lines within the PSIAS. The Internal Audit, Performance and Risk Manager undertook a self-assessment review of conformance against the PSIAS during February 2022. The self-assessment and corresponding improvement plan was presented to the Governance and Audit Committee in March 2022.

3.2 Following validation of the self-assessment by Pembrokeshire County Council, the Internal Audit Service of Flintshire County Council generally conforms with all 305 (100%) of the requirements.

3.3 The table below summarises the results.

Standard		Conformance			Total
		Yes	Partial	No	
1	Mission of Internal Audit	1	-	-	1
2	Definition of Internal Auditing	2	-	-	2
3	Core Principles	10	-	-	10
4	Code of Ethics	13	-	-	13
5	Attribute Standards				
	1000: Purpose, Authority & Responsibility	20	-	-	20
	1100: Objectivity & Independence	29	-	-	29
	1200: Proficiency & Professional Due Care	21	-	-	21
	1300: Quality Assurance & Improvement Programme	24	-	-	24
6	Performance Standards				
	2000: Managing the Internal Audit Activity	38	-	-	38
	2100: Nature of Work	28	-	-	28
	2200: Engagement Planning	52	-	-	52
	2300: Performing the Engagement	15	-	-	15
	2400: Communicating Results	46	-	-	46
	2500: Monitoring Progress	4	-	-	4
	2600: Communicating the Acceptance of Risks	2	-	-	2
	Total	305	0	0	305

4.0 Impact of non-compliance and steps to be taken to ensure compliance.

4.1 Any non-conformance with the Standards and their impact must be disclosed to Senior Management and the Governance and Audit Committee. There were no areas of non-conformance identified. Overall, Flintshire County Council's Internal Audit Service complies with the standards in all significant areas and operates independently and objectively.