



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

**CIPFA Code of Practice for the
Governance of Internal Audit in UK Local Government**

Winchester City Council (November 2025)

Overview

The GIAS, issued by the Institute of Internal Auditors, are applicable to local government in the UK public sector alongside the Application note: Global internal audit standards in the UK public sector. The standards are applicable from 1 April 2025.

In local government, the CIPFA Code of Practice for the Governance Internal Audit in UK Local Government (CIPFA Code) applies to address the 'essential conditions' for the governance of internal audit set out in Domain III of the standards. The Code concerns the roles of senior management and the audit committee regarding internal audit. External Quality Assessments (EQAs) under the 2025 standards must also consider the governance of internal audit, which for local government is set out in the CIPFA Code.

Where internal audit providers have more than one local government client, the governance arrangements for internal audit should be separately considered so that there can be a conclusion for each client.

Where the internal audit function has more than one client that is a principal local authority, then the assessor must be able to reach a conclusion on each local government client. This does not mean that a separate EQA is required for each authority, only that the EQA must be able to conclude individually for each principal local authority client.

Where the audit function applies a common approach to audit working practices for all their clients (e.g. engagement planning and conduct of audits), then the EQA assessor may sample across the client base to verify those aspects of the standards. Where the audit provider has a large client base, this may mean the conduct of audits at an authority may not be selected for sample testing. If the EQA assessor is satisfied that the provider adopts a common approach across the clients, then the authority can still be satisfied with the assessor's conclusion

The following assessment against the CIPFA Code seeks to serve two purposes:

- To provide evidence of compliance with Domain III of the GIAS in the UK Public Sector to support the conclusion of individual principal authorities as part of the Southern Internal Audit Partnerships external quality assessment 2025
- To provide evidence for the Council to support their assertion in their Annual Governance Statement 2025/26 that *'Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit.'* As required in the recently published Delivering Good Governance in Local Government: Framework – Addendum, covering the annual review of governance and the annual governance statement.

CIPFA's Supporting Legislation / Guidance

Code of Practice for the Governance of Internal Audit in UK Local Government - CIPFA has developed the Code of Practice for the Governance of Internal Audit in UK Local Government (the Code) to support authorities in establishing their internal audit arrangements and providing oversight and support for internal audit. It is aimed at those responsible for ensuring effective governance arrangements for internal audit:

- The body or individual charged with governance – this includes the police and crime commissioner and chief constable (corporations sole) in policing or full body of the authority.
- The audit committee, the primary committee that may hold some delegated responsibilities towards internal audit.
- Senior management of the authority, including the statutory officers, head of paid service, monitoring officer and section 151/section 95 officer that hold responsibilities for governance

The Code provides the route to satisfying the essential conditions in GIAS in the UK public sector, tailored for UK local government. The Application Note GIAS in the UK public sector directs the local government sector bodies to apply this Code.

Application Note – Global Internal Audit Standards in the UK Public Sector - provides a framework for the practice of internal audit in the UK public sector when taken together with the Global Internal Audit Standards (GIAS) issued by the Institute of Internal Auditors (IIA). It sets out interpretations and requirements which need to be applied to the GIAS requirements, in order that these form a suitable basis for internal audit practice in the UK public sector.

The barriers to achievement of the baseline essential conditions vary in extent and effect across different parts of the UK public sector. The RIASS for individual sectors¹ may choose to issue specific material for their sector, which internal auditors and quality assessors in the relevant sector must comply with.

Delivering Good Governance in Local Government: Framework – Addendum, covering the annual review of governance and the annual governance statement - Local authorities are accountable to the public and other stakeholders for ensuring they have a sound system of governance. They are required to prepare and publish an annual governance statement (AGS) in accordance with statutory regulations of the appropriate national government.

The statement should be consistent with the principles of good governance set out in Delivering Good Governance in Local Government: Framework (Governance Framework) (CIPFA and Solace, 2016). The statement includes the result of a review of the effectiveness of its system of internal control and provides assurance on whether the authority's governance arrangements are fit for purpose.

This addendum is the first update of the guidance since 2016 and replaces chapter 7 of the Framework publication. The 2016 publication and the seven principles of good governance remain unchanged.

Authorities should ensure that the AGS for 2025/26 onwards complies with this guidance, and they are encouraged to consider it for 2024/25.

Principle F: Managing risks and performance through robust internal control and strong public financial management

- Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit.

¹ CIPFA as RIASS for local government has issued the Code of Practice for the Governance of Internal Audit in UK Local Government that among other things includes conditions, which, when applied in the local government internal audit context, will achieve the objectives of the GIAS conditions.

Appendix 1

Code of Practice for the Governance of Internal Audit in UK Local Government

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
Authority compliance (section 4)	<p>The authority should explain how it complies with the Code in its annual governance statement.</p> <p>CIPFA have now published 'Delivering good governance in local government: framework – Addendum, covering the annual review of governance and annual governance statement' in which it requires a statement of assurance that Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector (GIAS and the Application Note) and the CIPFA Code of Practice on the Governance of Internal Audit.</p> <p>This is a requirement within the 2025/26 Annual Governance Statement.</p>	Authority	Complete attached assessment and address any relevant mitigations in the Action Plan (Appendix 2).	-	Compliant
Internal Audit Mandate (section 1.1)	For local authorities the internal audit mandate is the statutory requirement within the Accounts & Audit Regulations [England] 2015. Regulations also include rights of access.	Internal Audit	The internal audit mandate is included within the Internal Audit Charter that is approved by the Audit & Governance Committee annually.	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)	Compliant
	<p>In addition to internal audit's mandate from regulations, each body may agree a wider statement of internal audit's authority.</p> <p>Development of the mandate will involve the chief audit executive, senior management and the audit committee. If the audit committee has the delegated power, it must</p>	Internal Audit / Authority	The Internal Audit Charter (which includes the Internal Audit Mandate) is presented for discussion with Senior Management and for discussion and approval by the Audit & Governance Committee annually.	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
	approve the mandate. Alternatively, the audit committee should recommend approval to those charged with governance.		Opportunity to comment on the relative scope of the mandate is afforded in each of these forums.		
Internal audit's charter (section 1.2)	<p>The chief audit executive has a responsibility to prepare a charter that conforms with GIAS (UK public sector). When reviewing the charter, the audit committee should be satisfied that it covers the governance arrangements for internal audit. It must include the mandate derived from the regulations, plus any additional agreed mandate, and include internal audit's reporting line to the audit committee. The charter should include the administrative reporting arrangements for internal audit and the chief audit executive.</p> <p>The audit committee must approve the charter or recommend its approval.</p> <p>Where there are significant changes to the governance of the authority, its risks or the internal audit function, the charter must be reviewed to ensure it is still fit for purpose and new formal approval given. A regular review is recommended to confirm the charter or update as required.</p>	Internal Audit	<p>The Internal Audit Charter is presented for discussion with Senior Management and for discussion and approval by the Audit & Governance Committee annually.</p> <p>The Internal Audit Charter includes internal audit mandate, and reporting lines (functional and administrative).</p>	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)	Compliant
Support for internal audit (section 1.3)	Internal audit's activities require access to and support from senior management, the audit committee and those charged with governance. Support allows internal audit to apply their mandate and charter in practice and meet expectations	Internal Audit	The expected level of support is detailed within the Internal Audit Charter that is discussed with senior management and discussed and approved by the Audit Committee & Governance annually.	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
	<p>The audit committee can demonstrate its support for internal audit by:</p> <ul style="list-style-type: none"> Enquiring of senior management and the chief audit executive about any restrictions on the internal audit's scope, access, authority or resources that limit its ability to carry out its responsibilities effectively. Considering the audit plan or planning scope, and formally approving or recommending approval to those charged with governance. Meeting at least annually with the chief audit executive in sessions without senior management present. 	Authority	<p>Attendance at the Audit & Governance Committee provides confidence that they are fulfilling the expectation of the CIPFA guidance, however, this is not explicit in the existing ToR</p> <p>The Audit Committee's Terms of Reference (in relation to the role of internal audit) require updating to align with the CIPFA Audit Committee Guidance.</p>	<p>Browse meetings - Audit and Governance Committee - Winchester City Council</p> <p>NB The Audit & Governance Committee's Terms of Reference are within the link to all A&G meetings and agendas</p>	Partially Compliant
	Where internal audit is outsourced or delivered through a partnership arrangement, senior management and those charged with governance should ensure there is a nominated chief audit executive, and client responsibility lies with a member of senior management	Internal Audit / Authority	<p>Client responsibility and administrative reporting of the Chief Internal Auditor rests with the Chief Finance Officer who is a member of the senior management team.</p> <p>Reporting lines are clearly detailed within the Internal Audit Charter</p>	<p>AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)</p>	Compliant
Organisational independence (section 2.1)	<p>On behalf of those charged with governance, senior management needs to establish and safeguard internal audit's independence. These arrangements must include:</p> <ul style="list-style-type: none"> Ensuring internal audit's access to staff and records, as set out in regulations and the charter, operates freely and without any interference. 	Internal Audit	<p>This is covered in Internal Audit Charter presented for discussion with Senior Management and for discussion and approval by the Audit & Governance Committee annually.</p>	<p>AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit</p>	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
	<ul style="list-style-type: none"> Ensuring that the chief audit executive reports in their own right to the audit committee on the work of internal audit. 	Authority	<p>From 2025-26, all internal audit reports to the Audit & Governance Committee are authored independently by the Chief Internal Auditor and presented in their own name.</p> <p>NB In recent years, the Internal Audit Progress report has been appended to the Council’s quarterly Governance Report. From 2025-26, we have agreed with the Council that the progress report will revert to a stand-alone report and will not be included within the wider Governance Report update therefore no corresponding action has been highlighted within the action plan.</p> <p>All other Internal Audit Reports to the Committee have been authored independently by the Chief Internal Auditor and presented in their own name.</p>	<p>Charter 2025-26 (Appendix A)</p> <p>AG165 Internal Audit Charter and Risk Based Plan 2025-26</p> <p>AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)</p> <p>AG164 Annual Internal Audit Conclusion Report 2024-25</p> <p>AG164 - WCC Annual Internal Audit Conclusion Report 2024-25 (Appendix A)</p> <p>AG148 Q3 Governance Monitoring.pdf</p> <p>AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report)</p> <p>AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A)</p>	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
				AG151 Implementation of the Global Internal Audit Standards.pdf	
	<ul style="list-style-type: none"> Providing opportunities for the chief audit executive to meet with the audit committee without senior management present. 	Internal Audit	<p>The Chief Internal Auditor has extended an invitation and meets with the Chair of the Audit & Governance Committee in a private session.</p> <p>This is also explicitly highlighted in the Internal Audit Charter.</p>	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A) Browse meetings - Audit and Governance Committee - Winchester City Council	Compliant
	<ul style="list-style-type: none"> Where there are actual or potential impairments to the independence of internal audit, senior management should work with the chief audit executive to remove or minimise them or ensure safeguards are operating effectively. 	Internal Audit	<p>Should internal audit encounter any actual or potential impairments to independence such issues are highlighted to senior management to mitigate. Additionally, such issues are highlighted both in regular progress reports to senior management and the Audit & Governance Committee and in the Annual Conclusion.</p>	AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report) AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A) AG164 Annual Internal Audit Conclusion Report 2024-25 AG164 - WCC Annual Internal Audit Conclusion	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
				Report 2024-25 (Appendix A)	
	In local government, matters around the appointment, removal, remuneration and performance evaluation of the chief audit executive will be undertaken by senior management, but these arrangements must not be used to undermine the independence of internal audit. The audit committee should provide feedback on the proposed job description, and the performance evaluation of the chief audit executive should include feedback from the chair of the audit committee.	Internal Audit	<p>The role of the Chief Internal Auditor is incorporated within the Internal Audit Charter that is presented for discussion with Senior Management and for discussion and approval by the Audit & Governance Committee annually.</p> <p>Further the annual Key Stakeholder Survey seeks all Audit & Governance Committee members feedback on a range of performance criteria.</p>	<p>AG165 Internal Audit Charter and Risk Based Plan 2025-26</p> <p>AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)</p> <p>For stakeholder feedback see supporting evidence for the GIAS ref 5a, 5b, and 5c</p>	Compliant
	The audit committee must support internal audit's independence by reviewing the effectiveness of safeguards at least annually, including any issues or concerns about independence from the chief audit executive. The chief audit executive must have the right of access to the chair of the audit committee at any time. The audit committee can escalate its concerns about internal audit independence to those charged with governance.	Internal Audit	<p>Internal audit report functionally to the Audit & Governance Committee and administratively to senior management.</p> <p>The Internal Audit Charter which is reviewed and presented for discussion with Senior Management and for discussion and approval by the Audit & Governance Committee annually, details the safeguards to independence in place including direct access to the Chief Executive, Monitoring Officer and</p>	<p>AG165 Internal Audit Charter and Risk Based Plan 2025-26</p> <p>AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)</p> <p>AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report)</p>	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
			<p>Chair of the Audit & Governance Committee.</p> <p>Additionally, any impairments to independence are detailed in the regular Progress Report presented to senior management and the Audit & Governance Committee and as part of the Annual Conclusion.</p>	<p>AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A)</p> <p>AG164 Annual Internal Audit Conclusion Report 2024-25</p> <p>AG164 - WCC Annual Internal Audit Conclusion Report 2024-25 (Appendix A)</p>	
<p>Qualifications of the chief audit executive (section 2.2)</p>	<p>Where internal audit is fully outsourced, senior management should ensure that an appropriate individual from the provider is nominated as the chief audit executive and meets the qualification requirements.</p>	<p>Internal Audit</p>	<p>The Chief Internal Auditor maintains a minimum qualification of CCAB / CMIIA with significant post qualification experience.</p> <p>This is confirmed both within the Internal Audit Charter and through the annual self-assessment and periodic external assessment of internal audit compliance against the GIAS and Application Note, and Code of Governance for IA in LG, which is reported to Senior Management & the Audit & Governance Committee</p>	<p>A Harvey CIPFA Invoice 2025 (paid)</p>  <p>A Harvey CIPFA Invoice 2025 (paid).pc</p> <p>A Harvey CIPFA membership Screenshot 14.11.25</p>  <p>A Harvey. CIPFA Membership Screensl</p> <p>A Harvey CIPFA Membership Certificate (Photo)</p>	<p>Compliant</p>

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
				 <p>AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)</p>	
<p>Audit committee interaction (section 3.1)</p>	<p>All audit committees should follow the CIPFA audit committee guidance for the oversight of internal audit.</p>	<p>Authority</p>	<p>Attendance at the Audit & Governance Committee provides confidence that they are fulfilling the expectation of the CIPFA guidance, however, this is not explicit in the existing ToR</p> <p>The Audit Committee's Terms of Reference (in relation to the role of internal audit) require updating to align with the CIPFA Audit Committee Guidance.</p>	<p>Browse meetings - Audit and Governance Committee - Winchester City Council</p>	<p>Partially Compliant</p>
	<p>To ensure there is good interaction between the audit committee and internal audit, audit committees must agree its work plan with the chief audit executive to ensure there is appropriate coverage of internal audit matters within audit committee agendas.</p>	<p>Internal Audit / Authority</p>	<p>The Internal Audit Charter provides a list of key documents to be reviewed, discussed and approved by the Audit & Governance Committee.</p>	<p>AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A)</p>	<p>Compliant</p>

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
			<p>A forward plan is in place for the Audit & Governance Committee which clearly articulates coverage of internal audit matters. This is presented to the Committee at each meeting.</p> <p>NB In recent years, the Internal Audit Progress report has been appended to the Council's quarterly Governance Report therefore the work programme refers to this. This will be rectified now that the progress report will go to the Committee as a stand alone document.</p>	<p>AG work programme 25-26.pdf Audit and Governance Committee, Audit & Governance work programme 24/25 - updated Sept 24 Plan Document 01/11/2024 (Agenda Item 4)</p>	
	The audit committee workplan should provide for the internal audit mandate and charter, strategy, plans, engagement reporting and the annual conclusion, and quality reports	Internal audit	<p>The Internal Audit Charter provides a list of key documents to be reviewed, discussed and approved by the Audit & Governance Committee.</p> <p>A forward plan is in place for the Audit & Governance Committee which clearly articulates coverage of internal audit matters. This is presented to the Committee at each meeting.</p>	<p>AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A) AG work programme 25-26.pdf</p>	Compliant
	The audit committee must familiarise itself with the authority's assurance framework, governance, risk	Authority	The Audit & Governance Committee review the Risk Management Policy/framework ahead of Cabinet	AG157 Annual review of risk	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
	management and internal control arrangements to facilitate its interactions with internal audit.		approval and receive regular updates of the organisation's strategic risks within the quarterly Governance Report. Additionally, the Audit & Governance Committee receive and approve the Council's Local code of Corporate Governance annually.	management policy.pdf CAB3500 Annual review of risk management policy 25-26.pdf AG160 Q4 Governance Monitoring.pdf AG152 Local Code of Corporate Governance.pdf	
	The audit committee should have oversight of the annual governance statement before final approval.	Authority	The Audit & Governance Committee receive a draft Annual Governance Statement for review and comment prior to receipt of the final version	AG162 Annual Governance Statement 2024-25.pdf	Compliant
	Where internal audit considers the management of risk or proposed actions in response to audit engagements represent an unacceptable level of risk to the authority, the audit committee must review the matter. The committee should make their recommendation to either management or those charged with governance as necessary.	Internal Audit	Internal audit reporting to the Audit & Governance Committee highlights any areas where it is considered the management of risk or proposed actions in response to audit engagements represents an unacceptable level of risk to the authority for the Audit & Governance Committee to consider and review. This is featured in both the regular progress report and the annual conclusion.	AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report) AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A) AG164 Annual Internal Audit Conclusion Report 2024-25 AG164 - WCC Annual Internal Audit Conclusion	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
				Report 2024-25 (Appendix A)	
Resources (section 3.2)	The audit committee and senior management must engage with the chief audit executive to review whether internal audit's financial, human and technological resources are sufficient to meet internal audit's mandate as set out in the regulations and achieve conformance with GIAS (UK public sector).	Internal Audit	Internal Audit Resourcing is covered within the Internal Audit Charter, Internal Audit Progress Report(s), and the Internal Audit Plan all of which are reported to Audit & Governance Committee. Assurance is further confirmed through the annual self-assessment and periodic external assessment against the GIAS in the UK Public Sector.	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A) AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report) AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A)	Compliant
	Where there are concerns about internal audit's ability to fulfil its mandate or deliver an annual conclusion, the concerns should be formally recorded and reported to those charged with governance.	Internal audit	Internal Audit Resourcing is covered within the Internal Audit Charter, Internal Audit Progress Report(s), and the Internal Audit Plan all of which are reported to the Audit & Governance Committee. Any concerns about internal audit ability to fulfil the audit mandate and deliver the annual conclusion are raised as part of the regular internal audit progress report presented to senior management and the Audit & Governance Committee.	AG165 Internal Audit Charter and Risk Based Plan 2025-26 AG165 WCC - Internal Audit Charter 2025-26 (Appendix A) AG165 WCC - Internal Audit Plan 25.26 (Appendix B) AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report)	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
				AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A)	
	If resource issues result in a limitation of scope on the annual conclusion, this should also be reported and disclosed in the annual governance statement.	Authority	Should circumstances dictate the limitations of scope will be included in the Annual Governance Statement.	-	Compliant
Quality (section 3.3)	Annually, the audit committee must review the results of the chief audit executive's assessment of conformance against GIAS (UK public sector), including any action plan.	Internal Audit	<p>The Quality Assurance and Improvement Plan (QAIP) detail the requirement for the annual self-assessment and periodic external assessment of internal audit against the GIAS in the UK Public Sector.</p> <p>During the autumn of 2025 an external quality assessment (EQA) of the Southern Internal Audit Partnership is being undertaken. The EQA report will be presented to the first Audit & Governance Committee in the New Year (2026) along with an action plan to address any areas of non-conformance.</p>	AG176 - WCC External Quality Assessment (Covering Report) AG176 - SIAP Quality Assurance Improvement Programme - GIAS UK Public Sector Appendix A.pdf	Compliant
	The audit committee must review the chief audit executive's annual report, including the annual conclusion on governance, risk management and control, and internal audit's performance against its objectives.	Internal Audit	The Annual Internal Audit Conclusion is presented annually to the Audit & Governance Committee and is used to inform the Annual Governance Statement.	AG164 Annual Internal Audit Conclusion Report 2024-25 AG164 - WCC Annual Internal	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
				Audit Conclusion Report 2024-25 (Appendix A)	
	To meet the requirements of the regulations (the mandate) for internal audit, the audit committee must satisfy itself on the effectiveness of internal audit. They should take into account conformance with the standards, interactions with the committee, performance and feedback from senior management. Their conclusions should be reported to those charged with governance, for example, as part of the audit committee's annual report.	Authority	<p>Internal audit facilitate this through their reporting of compliance against the GIAS in the UK Public Sector and through their ongoing interactions in Committee meetings. Compliance is reported in the Annual Conclusion and the regular progress reports presented to the Audit & Governance Committee throughout the year.</p> <p>Further feedback is attained through the annual Stakeholder Survey on performance and effectiveness.</p> <p>The Audit & Governance Committee have not presented an Annual Report during 2024-25 or 2025-26.</p>	<p>AG164 Annual Internal Audit Conclusion Report 2024-25 AG164 - WCC Annual Internal Audit Conclusion Report 2024-25 (Appendix A) AG172 - WCC Internal Audit Progress Report October 2025 (Covering Report) AG172 - WCC Internal Audit Progress Report October 2025 (Appendix A)</p> <p>For stakeholder feedback see supporting evidence for the GIAS ref 5a, 5b, and 5c</p>	Partially Compliant
External quality assessment (section 3.4)	On behalf of those charged with governance and the audit committee, senior management must ensure that internal audit has an external quality assessment at least once every five years of its conformance against GIAS (UK public sector), including this Code. Senior management and the chief audit executive should	Internal Audit	A paper was presented to senior management and will be presented to the Audit & Governance Committee to engage them in the pending EQA process. The paper	<p>AG176 - WCC External Quality Assessment (Covering Report) AG176 - SIAP Quality Assurance</p>	Compliant

Requirement	Description	Responsibility	Assessment of Existing Arrangements	Supporting Evidence	Status
	<p>discuss the timing of the review and report the options and their recommendation to the audit committee.</p> <p>The proposals for the scope, method of assessment and assessor should be brought to the audit committee for agreement. The assessor must use this Code alongside the standards and be familiar with the sector</p>		<p>outlined the scope, method, timing, and the assessors considered</p>	<p>Improvement Programme - GIAS UK Public Sector Appendix A.pdf</p>	
	<p>The audit committee must receive the complete results of the assessment and consider the chief audit executive's action plan to address any recommendations. Progress should be monitored.</p>	<p>Internal Audit</p>	<p>During the autumn of 2025 an external quality assessment (EQA) of the Southern Internal Audit Partnership is being undertaken. The EQA report will be presented to the first Audit & Governance Committee in the New Year (2026) along with an action plan to address any areas of non-conformance.</p>	<p>AG176 - WCC External Quality Assessment (Covering Report) AG176 - SIAP Quality Assurance Improvement Programme - GIAS UK Public Sector Appendix A.pdf</p>	<p>Compliant</p>

Appendix 2

Action Plan

Ref.	Action	Action Owner	Target Date	Detail
Non – Compliance with the Code of Practice for the Governance of Internal Audit in UK Local Government				
1.3 & 3.1	Internal Audit to liaise with the Council to outline that the Terms of Reference for the Audit & Governance Committee require updating to align with the CIPFA Audit Committee Guidance. The Council to update the Terms of Reference for the Audit & Governance Committee. Action /timescales TBC.	Antony Harvey Authority	Jan 26 Mar 26	The Audit & Governance Committee’s Terms of Reference require updating to align with the CIPFA Audit Committee Guidance.
3.3	Internal Audit to liaise with the Council to outline that the Audit & Governance Committee have not produced an Annual Report. The Council to advise the Audit & Governance Committee that an Annual Report on their activities should be re-instated.	Antony Harvey Authority	Jan 26 Mar 26	To meet the requirements of the regulations (the mandate) for internal audit, the audit committee must satisfy itself on the effectiveness of internal audit. Their conclusions should be reported to those charged with governance, for example, as part of the audit committee’s annual report The Audit & Governance Committee have not presented an Annual Report during 2024-25 or 2025-26.