

**SELF ASSESSMENT AGAINST CIPFA CODE OF PRACTICE FOR INTERNAL AUDIT IN LOCAL GOVERNMENT
ACTION PLAN FOR 2013-14**

Ref	Actions	Person Responsible for Implementation	Timescale
All	<p>With effect from 1 April 2013 the CIPFA Code of Practice for Internal Audit in Local Government has been replaced with a new set of standards. The Public Sector Internal Audit Standards (PSIAS) have been produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Institute of Internal Auditors (IIA) to ensure a consistent set of standards for Internal Auditors irrespective of the sector in which they work. There have been a few changes that will be required to be undertaken in terms of working practices; however the main changes seem to be in relation to the terminology used. CIPFA have produced an application note designed to assist/clarify the standards that have been produced. This guidance note will be used during the course of 2013/14 to ensure that Internal Audit is compliant with the new standards that have been produced. The new checklist will be completed to demonstrate compliance with the PSIAS and this will be used as part of the evidence for the production of the Annual Governance Statement for 2013-14</p>	Audit Manager	31 March 2014