Overall conformance with the Global Internal Audit Standards in the UK Public Sector summary

This summary will let you know the conformance across all of the Global Internal Audit Standards in the UK Public Sector. You can use the filters to present the information as required. It will also pull through any text actions you identified to aid reporting got the audit committee and any work you will need to carry out in advance of your external quality assessment.
If you are a local government internal audit team, you may want to remove Domain IIIB Governing the Internal Audit Function – Essential Conditions. You can do this by clicking down arrow on the standards heading/unselect Domain IIIIB.
If you are a non-local government internal audit team, you may want to remove CIPFA Code. You can do this by clicking down arrow on the standards heading/unselect CIPFA Code.

Code	Standard	Reference	Topic area	Conformance	Responsibility of	Actions to address partial/non-conformance
GIAS	Domain I – Purpose of Internal Audit	GIAS Domain I	Purpose of Internal Audit	Generally Conforms	CAE and internal auditors	Implement Root Cause Analysis (RCA) recommendations
GIAS	Domain II – Ethics and Professionalism	Principle 1	Demonstrate Integrity	Generally Conforms	CAE and internal auditors	More training re Ethics & Others & incorporate RCA into audits, Reminder training re Nolan Principles as part of ethics training, Complete annual declarations exercise for all staff
GIAS	Domain II – Ethics and Professionalism	Principle 2	Maintain Objectivity	Generally Conforms	CAE and internal auditors	Better rotation of audits to avoid bias Annual refresher re declarations of interest Revisit risk management role for IA in accordance with the suggestion in the audit report
GIAS	Domain II – Ethics and Professionalism	Principle 3	Demonstrate Competency	Generally Conforms	CAE and internal auditors	Follow up competencies at APR
GIAS	Domain II – Ethics and Professionalism	Principle 4	Exercise Due Professional Care	Generally Conforms	CAE and internal auditors	Improve and update the audit manual, Refresh scepticism training - originally delivered 13/2/25, Develop training matrix distinguishing annual/biennial etc
GIAS	Domain II – Ethics and Professionalism	Principle 5	Maintain Confidentiality	Generally Conforms	CAE and internal auditors	Maintain the annual cull of files and maintain the a retention schedule
GIAS	Domain IIIA – Governing the Internal Audit Function – excl. Essential conditions	Principle 6	Authorised by the Audit Committee	Generally Conforms	CAE	No actions identified
GIAS	Domain IIIA – Governing the Internal Audit Function – excl. Essential conditions	Principle 7	Positioned Independently	Generally Conforms	CAE	Need to consider if Insurance needs adding
GIAS	Domain IIIA – Governing the Internal Audit Function – excl. Essential conditions	Principle 8	Overseen by the Audit Committee	Generally Conforms	CAE	Quality Assurance and Improvement Programme requires annual review. Ensure EQA actions loaded into QAIP and GIAS UK conformance
GIAS	Domain IV – Managing the Internal Audit Function	Principle 9	Plan Strategically	Generally Conforms	CAE	Refresher session required on VFM. Add strategy to key priorities list. Update IA manual. Review strategic plan in December, Checklists after each assignment in what does this mean for the strategic plan, Improve evidence trail of co-ordination & reliance
GIAS	Domain IV – Managing the Internal Audit Function	Principle 10	Manage Resources	Generally Conforms	CAE	Address vacancies, review of competencies as part of APR mapped to CIPFA training plan & record on thrive, Need to roll out additional modules in mk, Assess are we where we should be in AI/IDEA
GIAS	Domain IV – Managing the Internal Audit Function	Principle 11	Communicate Effectively	Generally Conforms	CAE	Develop a stakeholder comms plan, Improve checking and notification of high recs and addressing them in a timely manner, Develop theme or RCA reporting, Provide conclusions in service area - need to establish how to report consolidated risk
GIAS	Domain IV – Managing the Internal Audit Function	Principle 12	Enhance Quality	Generally Conforms	CAE	Need KPI protocols, need more regular customer satisfaction (including addressing issues and opportunities for improvement), CAE reintroduce sample file checks, Improve evidence of supervision & reflect process in audit manual
GIAS	Domain V – Performing Internal Audit Service	Principle 13	Plan Engagement Effectively	Generally Conforms	CAE and internal auditors	Review standard ToE against other LA's, Update MK to reflect changes, Upgrade ToE to ask confirmations on whether fraud, DA or AI is relevant, research further re criteria management uses re achieving objectives, ToE to reflect inclusions as well as exclusions & Training on scope boundaries & exclusions etc, Understand and train for management establishing goals and VFM, Develop ToE/working papers to include analytical procedures including reviewing peers
GIAS	Domain V – Performing Internal Audit Service	Principle 14	Conduct Engagement Work	Generally Conforms	Internal auditors	Ensure DA/AI strategy/policy is signed off, Additional training on due professional care, Develop RCA, Improve feedback loop to management when we determine a HI to enable risk registers to be updated, Develop RCA & themes, Develop MK ToE and report to reflect revised terminology including conclusions and RCA, HoIAS needs to re-establish file reviews
GIAS	Domain V – Performing Internal Audit Service	Principle 15	Communicate Engagement Results and Monitor Action Plans	Generally Conforms	CAE and internal auditors	Develop conciseness, improve client close down meeting, Standard recs implementation assurance needs improving

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