



Scottish Government  
Riaghaltas na h-Alba  
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# Directorate for Internal Audit and Assurance

## Internal Audit



# Teams in the Directorate

Our Directorate is made up of:

- Internal Audit
- Digital Assurance Office
- Portfolio, Programme And Project Assurance
- Head of Counter Fraud Profession
- Scottish Government Data Protection Officer



# Who we are

- Part of the core Scottish Government.
- An independent and objective assurance and consulting service designed to add value and improve operations.
- We provide Internal Audit services across the SG including CAP and Fisheries
- We are also the Audit Authority for European Structural Funds in Scotland

# Who we are

- Currently provide Internal Audit Services to 25 other public bodies.
  - Executive Agencies
  - Non Ministerial Departments
  - Limited Non Departmental Public Bodies
  
- Provide Accountable Officers with assurance that risk management, control and governance arrangements are adequate and effective, and make recommendations where they are not.

# Who We Are- Structure

Director- Head Of Internal Audit

DD- Deputy HIA

LSIAM/SIAM- Client Leads

IAM- Client Delivery

Internal Auditor



# About what we do...

- Risk based audit reviews

Focus on high risk issues faced by client.

- Advisory Services

Provide independent feedback and opinions on arrangements in place or being developed.

- Follow-ups

An independent review to confirm implementation of recommendations made.



# Accountable to

- The Accountable Officer (PAO/AO)
- The Audit and Assurance Committee (AAC)
- Supporting the improvement in systems, processes and controls

## Through the Provision of:

- Audit Reports
- Update papers noting progress on the Annual Plan
- Annual Assurance Report



# Independence

Public Sector Internal Audit Standards (PSIAS's) state '*Internal auditors in UK public sector organisations must conform to the Code of Ethics*' (of the Chartered Institute of Internal Auditors).

There are **four core principles** within the code of ethics which must inform our actions:

- **Integrity**
- **Objectivity**
- **Confidentiality**
- **Competency**





# Audit Plan

The Annual Internal Audit plan is developed using a variety of sources as set out in this diagram:



# Some final points to note ...

- We are required to ensure compliance with the mandatory Public Sector Internal Audit Standards (PSIAS).
- We are subject to independent evaluation through an annual review by Audit Scotland.
- We perform annual Internal Quality Assessments to assess our compliance with PSIAS.
- We are subject to an independent External Quality Assessment at least every five years.
- We ensure co-ordination of planning between Internal and External Audit.

# Any Questions?

