

Subject	Final External Quality Assessment (EQA) Report July 2021	Status	For Publication
Report to	Audit Committee	Date	21/10/2021
Report of	Head of Internal Audit, Anti-Fraud and Assurance		
Equality Impact Assessment	Not Required		
Contact Officer	Sharon Bradley	Phone	07795 305846
E Mail	SharonBradley@barnsley.gov.uk		

1. Purpose of the Report

- 1.1 This brief covering report presents the final report following the independent assessment of the Internal Audit function against the Public Sector Internal Audit Standards (PSIAS).

2. Recommendations

- 2.1 **It is recommended that the Committee note the EQA report and therefore be assured of the Internal Audit's compliance with professional standards and receive an update from the Head of Internal Audit, Anti-Fraud and Assurance on the implementation of the actions arising.**

3. Background

- 3.1 The Committee will be aware that the Internal Audit function is required to comply with the PSIAS. This requirement is effectively established in law as part of the Accounts and Audit Regulations 2015.
- 3.2 The PSIAS determine that an independent EQA is undertaken at least once every 5 years. The first EQA was undertaken via a peer approach in the latter part of 2015 / early 2016 and reported to the Committee in March 2016.
- 3.3 For this, the second EQA, CIPFA were commissioned to undertake a full review looking at the self-assessment, Quality Assurance Improvement Programme, IA Charter and an in-depth review of pieces of work. Interviews were held with key officers and various audit committee chairs across the client base and questionnaires also sent to senior officers.

