
INTERNAL AUDIT PLAN AND CHARTER 2023/24

1 PURPOSE OF REPORT

- 1.1 To present the proposed 2023/24 audit plan and charter to the Audit Committee for consideration and approval.
- 1.2 The Internal Audit Plan for 2023/24 (**Appendix A**) builds on the previous year's work and is based on the corporate risks facing the Council and links to the Business Plan 2020-2023. The plan represents all identified work for 2023/24 based on an assessment of such risks, but delivery is dependent on available audit resources.
- 1.3 This report also presents the Internal Audit Charter at **Appendix B**, which sets out the way in which Internal Audit will approach its remit.

2 INTRODUCTION

- 2.1 The Accounts and Audit Regulations 2015 (section 5) require the Council to undertake an effective programme of internal auditing to evaluate the effectiveness of its risk management, control, and governance processes, taking into account relevant Public Sector Internal Auditing Standards (PSIAS) or guidance.
- 2.2 The Public Sector Internal Auditing Standards (PSIAS) require the Chief Audit Executive (CAE) to prepare an annual audit plan that takes into account the requirement to produce an annual internal audit opinion. In providing an overall annual opinion, internal audit plans must strike a balance between breadth, taking a broad look at governance and risk management and depth, drilling down into specific areas where internal audit can provide valuable insight.
- 2.3 The PSIAS also require the Audit Committee to approve, but not direct, the audit plan. This means the Committee can and should challenge whether the plan is sufficient and adequately focused; particularly given the plan's purpose to provide the Committee, as part of those charged with governance, with a key source of assurance to be considered when it decides whether to recommend the Annual Governance Statement for signing by the Chief Executive and Leader of the Council.
- 2.4 This report allows the Audit Committee to fulfil its requirements to approve the audit plan.
- 2.5 The PSIAS further require the plan to incorporate or be linked to a strategic or high level statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter and how it links to the organisational objectives and priorities.

3 ANNUAL AUDIT PLAN

- 3.1 The Audit Plan is structured in relation to the Council's key issues, obligations, outcomes, objectives, critical business processes and corporate risks. This approach ensures coverage of both strategic and key operational issues.
- 3.2 In order to retain flexibility in the internal audit plan and to ensure Internal Audit has the ability to respond to any changes in environment at the Council, further planning discussions will be held with Senior Managers prior to September 2023. These discussions will allow Internal Audit and Senior Managers to undertake a further risk assessment on the planned projects during the final two quarters of the year, as well as discussing any changes in risk exposure, emerging or new areas of risk, or project work and any amendments to governance arrangements.
- 3.3 Any significant internal audit plan changes agreed between Management and Internal Audit will be brought before this Committee for noting through the usual plan update reporting cycle.
- 3.4 The draft plan for 2023/24 is included at **Appendix A** and contains a high level proposed outline scope for each audit.
- 3.5 Specific audit engagements are identified on the basis of:-
- data obtained from risk registers;
 - the Council's priorities (to ensure that audit work is attuned to the overall organisational objectives and required outcomes);
 - detailed discussions held with key officers representing all areas of the Council (this is critical to ensuring the audit work is aligned to the management of the key risks in the Council and focused on the key control processes that support the mitigation of those risks);
 - horizon scanning (e.g., changes to / new legislation); and
 - information taken from other assurance processes within, and external to, the Council.
- 3.6 The work of Internal Audit for 2023/24 will complement a programme of assurance work across the Council and will seek to underpin the four corporate objectives:-
- 1) Being Financially Sustainable
 - 2) Early Intervention
 - 3) Maximise Our Assets
 - 4) Enable Communities
- 3.7 The growing list of risks faced by the Council poses challenges to ensure audit resources are utilised in the most efficient way. The challenge is to

adapt quickly and efficiently based on the best information available at the time and this is where the planning process in place meets that challenge.

Follow-ups

- 3.8 To ensure agreed actions from audit work carried out are being implemented by the officers responsible, follow-up audit work will be carried out on all actions agreed as a result of internal audit work undertaken.

Counter Fraud

- 3.9 Internal Audit plays a vital preventative role in ensuring that systems and procedures are in place to proactively prevent and detect fraud and corruption. In addition, some proactive counter fraud exercises will be carried out by the Compliance Officer, Revenues & Benefits as appropriate, and reported to the Audit Committee.
- 3.10 The Compliance Officer will also lead on, and deal with, the output from the 2022/23 National Fraud Initiative exercise (including enquiries from other public-sector bodies).

Advice & Consultancy Engagements

- 3.11 Where appropriate, audit resources will also be utilised in a governance role in assisting/advising on the control frameworks for corporate programmes and new business processes. Involvement at the development stage will enable Internal Audit to provide an informed opinion on the adequacy of the controls designed as assurance to the various project boards prior to the processes being signed off for live implementation.

Other Assurance Providers

- 3.12 The focus and responsibility on professional leads and other assurance providers to ensure standards are maintained will be monitored through regular communication.
- 3.13 Other assurance providers will contribute to the Chief Audit Executive's annual opinion, as demonstrated through the "Three Lines of Defence" model. Through close liaison, self-assessment and analysis of existing data, opinions on the operation of certain services can be obtained through the work of others. The inclusion of this information will enable a wider opinion to be formed on all aspects of the Council's operation.

Reporting to the Audit Committee

- 3.14 In addition to the year end report there will be progress reports presented to the Committee. These will provide Members with information about internal audit work outcomes. Any significant issues that may jeopardise the delivery

of audit work will be identified and addressed and reported to the Audit Committee. The Committee should note that assurance cannot be absolute.

Audit Charter

- 3.15 The Internal Audit Service for Rochford District Council (RDC) is provided as part of a Shared Internal Audit Service with Basildon Borough Council (BBC), providing the opportunity to deliver a more resilient and responsive service across the two authorities. The Audit Charter for the Shared Internal Audit Service is provided at **Appendix B**.

4 RISK IMPLICATIONS

- 4.1 Failure to operate a robust assurance process (which incorporates the internal audit function) increases the risk that weaknesses in the Council's governance, risk management and internal control framework may not be promptly identified and remedied. Failure to do so may mean the Council does not achieve its vision and objectives.
- 4.2 Should there be insufficient resources to substantially complete the 2023/24 Audit Plan, there is a risk the Chief Audit Executive will not be able to provide an annual opinion for 2023/24 (refer to 5.1).

5 RESOURCE IMPLICATIONS

- 5.1 The planned delivery of a SIAS will provide a pool of auditors available to work across the two organisations, providing additional resilience to cover holidays, training and any sickness. Through working across more than one authority the options for auditors to develop and use specialist skills will increase. Initiatives can be developed at one authority and then rolled out across the other.
- 5.2 The Interim Director of Resources (Section 151 Officer) considers that the provision of c.300 audit days is required to provide sufficient coverage. Audit Plan days include days for actual delivery of audit reviews and time allocated to support delivery of the audit function (identified as other audit activity in the plan).
- 5.3 No formula exists that can be applied to determine the minimum level of coverage, instead individual factors, such as size, risk profile and transformation programmes within each organisation will determine priorities and the production of a plan that suits its specific and unique requirements.

6 ENVIRONMENTAL IMPLICATIONS

- 6.1 None.

7 LEGAL IMPLICATIONS

- 7.1 The Accounts and Audit Regulations 2015 (Section 5) require the Council to undertake an effective programme of internal auditing to evaluate the effectiveness of its risk management, control, and governance processes, taking into account relevant Public Sector Internal Auditing Standards or guidance.

8 PARISH IMPLICATIONS

- 8.1 None.

9 EQUALITY AND DIVERSITY IMPLICATIONS

- 9.1 An Equality Impact Assessment has been completed and found there to be no impacts (either positive or negative) on protected groups, as defined under the Equality Act 2010.

10 RECOMMENDATION

- 10.1 It is proposed that the Committee **RESOLVES**
- 1) That the proposed Audit Plan for 2023/24 be approved.
 - 2) That the Internal Charter be noted.



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Background Papers:

None.

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If you would like this report in large print, Braille or another language please contact 01702 318111.

Appendix A

Internal Audit Plan 2023/24

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
Corporate Risk 1: We fail to deliver the objectives of the Council's Business Plan in terms of measurable outcomes			
Performance Management	To assess the arrangements for measuring and reporting performance and development of measures against which progress of the Business can be assessed. *Light touch review undertaken in 2021/22 – positive direction travel observed.	All Priorities	1
Corporate Risk 2: There is a failure of safeguarding arrangements			
None Planned for 2023/24	Safeguarding was reviewed in 2020/21 – Assessed as Good	Early Intervention	
Corporate Risk 3a: There is a serious Food, Environmental or other incident for which the Council is culpable			
Fly Tipping	To obtain assurance that there are robust arrangements in place.	Early Intervention	2
Corporate Risk 3b: There is a serious Health and Safety incident for which the Council is culpable			
None Planned for 2023/24	Health & Safety was reviewed in 2021/22 – Assessed as Adequate		
Corporate Risk 4: We fail to respond to, or provide, relevant services in the event of an incident or disaster			
None Planned for 2022/23	Emergency Planning / Business Continuity was reviewed in 2021/22 – Assessed as Adequate	All Priorities	

Appendix A

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
Corporate Risk 5: Council held data is lost, disclosed, or misused to detriment of individuals or organisations as result of inadequate protection			
Investigation of critical information breaches	Independent investigation by Internal Audit in the event of a critical information security breach.	Being Financially Sustainable	1
Corporate Risk 7: Failure to engage with stakeholders to understand and communicate what the Council should be trying to achieve			
None Planned for 2023/24	Engagement with Residents was reviewed in 2021/22 – Assessed as Adequate	Enable Communities	
Corporate Risk 8: We fail to innovate and develop new ways of meeting customer needs and expectations			
Climate Change	A review of the Council's plans and policies.	Maximise Our Assets	1
Equality & Diversity	To consider the adequacy and accessibility of the Council's E&D policies / procedures and the extent to which the Council complies with them. The provision of E&D training and appropriate performance reporting.	Enable Communities	1
Corporate Risk 9: Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's			

Appendix A

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
<i>priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.</i>			
Financial Sustainability	Examination of adopted of measures/arrangements that support achievement of financial sustainability.	Being Financially Sustainable	1
Economic Growth	To assess activity to support local economic growth, including access to funding, availability of key skills, availability of land and premises for growth, and actions to attract inward investment	Being Financially Sustainable	1
Rental Income	To ensure there is an adequate system in place; appropriate calculation and collection of income due.	Being Financially Sustainable	2
<i>Corporate Risk 10: The inability to recruit, retain, develop, and manage appropriately skilled staff to deliver the Council's priorities</i>			
Staff performance management and development	To assess whether there is a robust and consistently applied framework to manage staff performance and ensure staff receive required training *Light touch review undertaken in 2021/22 – positive direction travel observed.	Being Financially Sustainable	1

Appendix A

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
Staff Recruitment & Retention (Talent Resilience)	This review will consider the control and monitoring framework in relation to staff recruitment and retention and how the risk of poor staff retention is mitigated.	Being Financially Sustainable	1
Corporate Risk 11: Failure to enter into and manage effective partnerships for the delivery of services and outcomes			
None Planned for 2023/24			
Corporate risk 12: The Council could fail to provide consistent Value for Money (VFM) across all services or obtain VFM in its procurement			
None Planned for 2023/24	Vehicle Fleet Management was reviewed in 2022/23		
Corporate risk 13: Failure to ensure good governance of the Council’s activities and delivery of priority outcomes			
Counter Fraud Arrangements	To carry out an overview of the Council’s counter-fraud arrangements Where necessary, investigate any fraud referrals	All Priorities	1
Counter Fraud Work of Compliance Officer and Revenues & Benefits Team	To provide an overview of the level of counter-fraud activity and the results achieved. This will include the NFI data matching exercise of 2020/21. This will be reported periodically in the Audit Progress Report and will not be a free-standing audit report.	Being Financially Sustainable	1

Appendix A

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
Housing Benefit Subsidy	Review benefit cases selected by the external auditor to feed into the external audit grants certification work and report to the Department for Work & Pensions.	Being Financially Sustainable	1
Building Control	Examination of the performance and effectiveness of the building control function.	Early Intervention	2
Housing Needs, Allocation, Register and Private Sector Housing	Review of activities that support homeless reduction.	Early Intervention	2
Corporate Risk 14: Failure to ensure the ICT Estate supports achievement of the Business Plan			
ICT Infrastructure	Review of current arrangements in place to ensure Rochford's ICT Estate supports achievement of Business Objectives	All Priorities	1
Corporate Risk 15: Failure to ensure compliance with the General Data Protection Regulations (GDPR) and unable to demonstrate consistent application of information standards, controls, and statutory compliance			
GDPR	Overview of adequacy and effectiveness of data breach and data subject requests. *Adequate assurance opinion provided in 2021/22.	All Priorities	1

Appendix A

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
<i>Corporate Risk 16: The partnership between Rochford District Council and Brentwood Borough Council fails to bring about the project benefits.</i>			
Strategic Partnership	To consider whether the partnership between Rochford District Council and Brentwood Borough Council has delivered the proposed project benefits.	All Priorities	1
<i>Corporate Risk 17: The partnership between Rochford District Council and gbPartnerships fails to bring about the project benefits.</i>			
Asset Delivery Programme	To assess the arrangements for measuring and reporting performance and development of measures against which progress can be assessed.	All Priorities	1
<i>Other audit activity chargeable to the audit plan</i>			
Audit Management	To undertake required management activity including quality assurance and continuous improvement processes. To review and, where necessary, update the Audit Charter and Strategy.		
Audit planning	To develop the 2024/25 audit plan		

Appendix A

Activity to be audited	Objective of work	Business Plan Priority	Audit Priority
Following up recommendations	Where not included in Plan above, we will follow up High and Moderate recommendations to assess whether recommendations have been effectively implemented		
Governance Group	To attend the Governance Group meetings and contribute to the development / improvement of governance processes		
Reporting to Audit Committee	To prepare and present the required reports to Audit Committee throughout 2023/24		
Investigations	To carry out investigations in conjunction with Human Resources as directed by the Leadership Team.		

Appendix B

INTERNAL AUDIT CHARTER

1. Introduction and Purpose

This Charter sets out the purpose, authority and responsibility of the Council's Internal Audit function, in accordance with the UK Public Sector Internal Audit Standards (the Standards) and the CIPFA Local Government Application Note.

This Charter applies to all clients of the Basildon Internal Audit Service. From the 1st July 2022 Basildon took on responsibility for provision of Rochford District Council's Internal Audit Service.

2. Statutory Basis of Internal Audit

Local government is statutorily required to have an internal audit function. The Accounts and Audit Regulations 2015 require that 'a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

In addition, a council's Chief Finance Officer has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's financial affairs. To fulfil this requirement, the S151 Officer relies, amongst other sources, upon the work of internal audit.

3. Role

Internal audit activity is overseen by each client council's committee charged with fulfilling audit committee responsibilities herewith referred to as the Audit Committee.

As part of its oversight role, the Audit Committee is responsible for defining the responsibilities of the Internal Audit Service via this Charter.

The Internal Audit Service may undertake additional consultancy activity requested by management. The Head of Governance and Assurance will determine such activity on a case by case basis assessing the skills and resources available.

4. Professionalism

The Internal Audit Service governs itself by adherence to the Public Sector Internal Audit Standards (PSIAS). These standards include the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing (IPPF). They set out the fundamental requirements for the professional practice of internal auditing and the evaluation of the effectiveness of an internal audit function's performance.

It also recognises the Mission of Internal Audit as identified within the IPPF, 'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight' and the Core Principles for the Professional Practice of Internal Auditing, which demonstrate an effective internal audit function, achieving internal audit's mission.

The Head of Governance and Assurance (CAE) will report periodically to senior management and the Audit Committee regarding the Internal Audit function's conformance to the above. Should non-conformance with the PSIAS be identified, the CAE will investigate and disclose, in advance if possible, the exact nature of the nonconformance, the reasons for it and, if applicable, its impact on a specific engagement or engagement outcome.

5. Authority and Confidentiality

Internal auditors are authorised full, free, and unrestricted access to any and all of a client's records, physical properties, and personnel as required to carry out an engagement. All client employees are requested to assist the Internal Audit Service in fulfilling its roles and responsibilities. Information obtained during the course of an engagement is safeguarded and confidentiality respected.

Internal auditors will only use information obtained to complete an engagement. It will not be used in a manner that would be contrary to the law, for personal gain, or detrimental to the legitimate and ethical objectives of the client organisation(s). Internal auditors will disclose all material facts known which if not disclosed could distort a report or conceal unlawful practice.

6. Organisation

The CAE and their representatives, have free and unrestricted direct access to Senior Management, the Audit Committee, the Chief Executive, the Chair of the Audit Committee and the External Auditor. The CAE will communicate with any and all of the above parties at both committee meetings and between meetings as appropriate.

The Chairman of the Audit Committee has free and unrestricted direct access to both, the CAE and the Council's External Auditor.

The CAE is line managed by the Director of Resources, Basildon.

7. Stakeholders

The following groups are defined as stakeholders:

The Head of Governance and Assurance and the Audit & Counter Fraud Services Manager, are both suitably experienced and qualified (CCAB and / or CMIIA), are responsible for:

- hiring, appraising and developing staff in accordance with the authority's HR policies
- maintaining up-to-date job descriptions which reflect the roles, responsibilities, skills, qualifications, and attributes required of staff
- ensuring that staff possess or obtain the skills, knowledge and competencies (including ethical practice) needed to effectively perform audit engagements

The Audit Committee is responsible for overseeing the effectiveness of Internal Audit Service and holding the CAE to account for delivery. This is achieved through the approval of the annual audit plan, and receipt of regular update reports.

The Audit Committee is also responsible for the effectiveness of the governance, risk and control environment within the Council, holding operational managers to account for its delivery.

8. Independence and Objectivity

Independence is essential to the effectiveness of the Internal Audit function; so it remains free from all conditions or interference that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner.

The CAE will ensure that the Internal Audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

The Internal Audit Service does not have any operational responsibilities, nor does it undertake any non-audit activities and is thus independent of the activities that it audits. This allows Internal Audit to make impartial and effective professional judgements and recommendations.

Where the CAE has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

In the event that Internal Audit undertakes non-audit activities, safeguards will be agreed to ensure that independence or objectivity of the Internal Audit function are not impaired. In the event that Internal Audit provides assurance services where it had previously performed consulting services, an assessment will be undertaken to confirm that the nature of the consulting activity did not impair objectivity and safeguards will be put in place to manage individual objectivity when assigning resources to the engagement. Such safeguards will be communicated to the Audit Committee.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment.

The CAE will confirm to the Audit Committee at least annually, the organisational independence of the Internal Audit function.

The CAE will disclose to the Audit Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

9. Conflicts of Interest

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

Each auditor will comply with the ethical requirements of his/her professional body and proactively declare any potential conflict of interest, whether actual or apparent, prior to the start of an engagement.

All auditors sign an annual declaration of interest to ensure that the allocation of work avoids conflict of interest.

10. Responsibility and Scope

The scope of Internal Audit's activities encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management, and internal control processes (as they relate to the organisation's priorities and objectives) and the promotion of appropriate ethics and values.

Internal control and risk management objectives considered by internal audit extend to the organisation's entire control and risk management environment and include:

- consistency of operations or programs with established objectives and goals, and effective performance
- effectiveness and efficiency of governance, operations and employment of resources
- compliance with significant policies, plans, procedures, laws, and regulations
- design, reliability and integrity of management and financial information processes, including the means to identify, measure, classify, and report such information
- safeguarding of assets

The CAE also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The Internal Audit Service may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided the Internal Audit function does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

11. Role in Anti-fraud, Bribery and Corruption

Management, not internal auditors are responsible for the prevention and detection of fraud, bribery and corruption. Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption as well as seeking to identify indications that fraud and corruption may have been occurring.

Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud and corruption will be detected. In the event that Internal Audit suspect a fraud, this will be referred to appropriate management in the first instance and then the Audit Committee.

The Internal Audit Service has dedicated resources for the investigation of potential fraud and corruption. The established Counter Fraud Team is also responsible for undertaking proactive counter fraud work and contributes to the learning/development of staff by providing counter fraud, corruption and bribery training, to ensure they are aware of the Council's policy and their respective roles and responsibilities.

The Internal Audit Service makes a significant contribution to the coordination of the National Fraud Initiative (NFI) for the Council; this Charter ensures that sufficient audit resources are directed at this priority work.

The CAE must also be informed of all suspected or detected cases of fraud, corruption, bribery or impropriety in order to consider the adequacy of the relevant controls and evaluate the implication of fraud and corruption for the annual opinion on the control environment.

12. Periodic Assessment

PSIAS require the CAE to make arrangements for an independent review of the effectiveness of internal audit undertaken by a suitably knowledgeable, qualified and competent individual or organisation. This should occur at least every five years.

The CAE will ensure that continuous efforts are made to improve the efficiency, effectiveness, and quality of the Internal Audit Service. These will include the Quality Assurance and Improvement Programme, client feedback, appraisals and shared learning with other local authorities as well as coaching, supervision, and documented file review.

13. Review of the Audit Charter

The CAE will review this charter annually and will present to the Audit Committee any changes for approval.

Glossary of Terms

For the purposes of this charter, the following definitions apply:

Audit Committee	The governance group charged with independent assurance of the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting.
Senior Management:	Those responsible for the leadership and direction of the Council. This shall mean the Executive Team (Chief Executive and Deputy Chief Executive) and Senior Leadership Team (Directors).
Chief Audit Executive:	The Chief Audit Executive (CAE) is the person tasked with directly managing the Internal Audit function. This role is performed by the Head of Governance and Assurance, Basildon Borough Council.

Standards:	Public Sector Internal Audit Standards (PSIAS), as well as mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework (IPPF), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing and the Definition of Internal Auditing.
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