

SUBJECT: INTERNAL AUDIT SECTION
Compliance with Global Internal Audit Standards – Update

DIRECTORATE: Resources
MEETING: Governance & Audit Committee
DATE: October 2025
DIVISION/WARDS AFFECTED: All

1. PURPOSE

To inform members of the Council's Governance & Audit Committee of the outcome of the updated self-assessment completed of the Internal Audit teams compliance with the Global Internal Audit Standards (GIAS) which came into force April 2025.

2. RECOMMENDATION

That the Governance & Audit Committee notes the self-assessment and the action plan to ensure full compliance. That the Governance & Audit Committee receive an update report in 6 months.

3. KEY ISSUES

- 3.1 The Global Internal Audit Standards (GIAS) came into force from January 2025 with an agreement that for the UK Public Sector implementation would be from April 2025. These replace the Public Sector Internal Audit Standards (PSIAS) which have been the Standards followed by Internal Audit teams across the UK Public Sector since April 2013.
- 3.2 The Internal Audit team previously had an External Quality Assessment (EQA) Completed of it's compliance with the PSIAS in March 2024. The outcome was that the team was 'generally compliant' with the standards which was the top rating. An EQA is required under both sets of standards to be completed on a 5 yearly basis. Therefore, the next Assessment is due by March 2029.
- 3.3 The GIAS brought in a number of new and replacement standards which were not previously within the PSIAS. There is also a separate [Application Note: Global Internal Audit Standards in the UK Public Sector](#) and a [Code of Practice for the Governance of Internal Audit in UK Local Government](#) which the Council is required to comply with.

4. REASONS

- 4.1 The Global Institute of Internal Auditors have provided a standardised self-assessment toolkit for Chief Audit Executives (Heads of Internal Audit) to use to review their compliance. The UK Public Sector application notes have been added into this toolkit by the Chartered Institute of Internal Auditors (UK & Ireland) to provide a document fit for the UK public sector.
- 4.2 This toolkit has been used to review Monmouthshire County Councils compliance with the applicable standards. A self-assessment originally took place in March 2025 prior to the standards becoming mandatory and has been updated during September 2025 as a mid-year review. The outcome of this review is included as Appendix 1 to 3.
- 4.3 One of the main requirements under the GIAS was for the Council to review and formally agree the Internal Audit Mandate and Strategy, which were new requirements, along with updating the Internal Audit Charter. These were presented to and approved by the Governance & Audit Committee in June 2025. As part of this review, the Internal Audit team also developed their 'Internal Audit Methodologies' which again were a new requirement to dovetail with the updated Charter.
- 4.4 An updated action plan has been included at Appendix 4 to highlight those areas still determined as needing required action. An action is already well underway to address the areas where full compliance has not yet been achieved such as arranging Route Cause Analysis and Professional Scepticism training for all staff. This training is being arranged by Monmouthshire on behalf of a number of local Internal Audit teams to provide greater value for money. The other actions will be addressed during the remainder of the financial year.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Deputy Chief Executive & Strategic Director (Resources) – S151 Officer

7. BACKGROUND PAPERS

Global Internal Audit Standards (GIAS)
GIAS Self Assessment September 2025
Internal Audit Charter
Internal Audit Mandate & Strategy
Internal Audit Methodologies

8. AUTHOR AND CONTACT DETAILS

Jan Furtek, Chief Internal Auditor
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Name of the organisation:	Monmouthshire County Council		
Name of the internal audit function:	Internal Audit		
Date of the internal audit evaluation:	26/09/2025	Date of the previous internal audit evaluation:	20/03/25
Title of the designated Chief Audit Executive:	Chief Internal Auditor	Name of the designated Chief Audit Executive:	Jan Furtek
Name of the Board / Committee that is responsible for audit matters and to whom the Chief Audit Executive reports:	Governance & Audit Committee	Reporting line of the Chief Audit Executive:	Deputy Chief Executive & Strategic Director (Resources) S151 Officer
List the roles which make up 'Senior Management' for the organisation	Chief Executive, Deputy Chief Executive & Strategic Director (Resources) S151 Officer, Strategic Director – Learning, Skills and Economy, Strategic Director – Social Care and Safeguarding, Chief Officer – People, Performance and Partnerships, Chief Officer – Law and Governance, Chief Officer – Infrastructure, Chief Officer - Place & Community Wellbeing		
Reviewer(s):	Jan Furtek, Chief Internal Auditor		

Global Internal Audit Standards	Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain I: Purpose of Internal Auditing	Fully achieved	Fully achieved	This is an overall opinion based on relevant Domains/Principles/Standards assessments below and other assessment activities, such as stakeholder feedback.
Domain II: Ethics and Professionalism	Generally achieved	Not required	This is an overall opinion for Domain II based on the findings from the Principles 1, 2, 3, 4 and 5 below

Global Internal Audit Standards

Appendix 1

Principle 1: Demonstrates Integrity	Assessment of Principle 1: Internal auditors demonstrate integrity in their work and behaviour.		Generally achieved	Not required	This is an overall opinion for Principle 1, using the results from Standards 1.1, 1.2 and 1.3 below.
	Standard 1.1	Honesty and Professional Courage	Generally achieved	Not required	
	Standard 1.2	Organization's Ethical Expectations	Fully achieved	Not required	
	Standard 1.3	Legal and Ethical Behaviour	Fully achieved	Not required	
Principle 2: Maintain Objectivity	Assessment of Principle 2: Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.		Fully achieved	Not required	This is an overall opinion for Principle 2, using the results from Standards 2.1, 2.2 and 2.3 below.
	Standard 2.1	Individual Objectivity	Fully achieved	Not required	
	Standard 2.2	Safeguarding Objectivity	Fully achieved	Not required	
	Standard 2.3	Disclosing Impairments to Objectivity	Fully achieved	Not required	
Principle 3: Demonstrate Competency	Assessment of Principle 3: Internal auditors apply the knowledge, skills, and abilities to fulfil their roles and responsibilities successfully.		Fully achieved	Not required	This is an overall opinion for Principle 3, using the results from Standards 3.1 and 3.2 below.
	Standard 3.1	Competency	Fully achieved	Not required	
	Standard 3.2	Continuing Professional	Fully achieved	Not required	

Global Internal Audit Standards

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		Development			
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Principle 4: Exercise Due Professional Care	Assessment of Principle 4: Internal auditors apply due professional care in planning and performing internal audit services.		Generally achieved	Not required	This is an overall opinion for Principle 4, using the results from Standards 4.1, 4.2 and 4.3 below.
	Standard 4.1	Conformance with the Global Internal Audit Standards	Fully achieved	Not required	Lack of IA Methodologies which are a new requirement under GIAS
	Standard 4.2	Due Professional Care	Fully achieved	Not required	
	Standard 4.3	Professional Scepticism	Generally achieved	Not required	
Principle 5: Maintain Confidentiality	Assessment of Principle 5: Internal auditors use and protect information appropriately.		Fully achieved	Not required	This is an overall opinion for Principle 5, using the results from Standards 5.1 and 5.2 below.
	Standard 5.1	Use of Information	Fully achieved	Not required	
	Standard 5.2	Protection of Information	Fully achieved	Not required	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain III: Governing the Internal Audit Function			Fully achieved	Fully achieved	This is an overall opinion for Domain II based on the findings from the Principles 6, 7 and 8 below

Global Internal Audit Standards

Appendix 1

Principle 6: Authorised by the Board	Assessment of Principle 6: The board establishes, approves, and supports the mandate of the internal audit function.		Fully achieved	Fully achieved	This is an overall opinion for Principle 6, using the results from Standards 6.1, 6.2 and 6.3 below.
	Standard 6.1	Internal Audit Mandate	Fully achieved	Fully achieved	
	Standard 6.2	Internal Audit Charter	Fully achieved	Fully achieved	
	Standard 6.3	Board and Senior Management Support	Fully achieved	Fully achieved	
Principle 7: Positioned Independently	Assessment of Principle 7: The board establishes and protects the internal audit function's independence and qualifications.		Fully achieved	Not required	This is an overall opinion for Principle 7, using the results from Standards 7.1 and 7.2 below.
	Standard 7.1	Organizational Independence	Fully achieved	Not required	
	Standard 7.2	Chief Audit Executive Qualifications	Fully achieved	Not required	
Principle 8: Overseen by the Board	Assessment of Principle 8: The board oversees the internal audit function to ensure the function's effectiveness		Fully achieved	Fully achieved	This is an overall opinion for Principle 8, using the results from Standards 8.1, 8.2, 8.3 and 8.4 below.
	Standard 8.1	Board Interaction	Fully achieved	Fully achieved	
	Standard 8.2	Resources	Fully achieved	Not required	
	Standards 8.3	Quality	Fully achieved	Fully achieved	

Global Internal Audit Standards

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	Standard 8.4	External Quality Assessment	Fully achieved	Not required	
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Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain IV: Managing the Internal Audit Function			Generally achieved	Fully achieved	This is an overall opinion for Domain IV based on the findings from Principles 9, 10, 11 and 12 below
Principle 9: Plan Strategically	Assessment of Principle 9: The chief audit executive plans strategically to position the internal audit function to fulfil its mandate and achieve long-term success.		Generally achieved	Fully achieved	This is an overall opinion for Principle 9, using the results from Standards 9.1, 9.2, 9.3 and 9.4 below.
	Standard 9.1	Understanding Governance, Risk Management and Control Processes	Fully achieved	Not required	
	Standard 9.2	Internal Audit Strategy	Fully achieved	Fully achieved	
	Standard 9.3	Methodologies	Generally achieved	Not required	
	Standard 9.4	Internal Audit Plan	Fully achieved	Not required	
	Standard 9.5	Coordination and Resilience	Fully achieved	Not required	

Global Internal Audit Standards

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Principle 10: Manage Resources	Assessment of Principle 10: The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.		Fully achieved	Not required	This is an overall opinion for Principle 10, using the results from Standards 10.1, 10.2 and 10.3 below.
	Standard 10.1	Financial Resource Management	Fully achieved	Not required	
	Standard 10.2	Human Resource Management	Fully achieved	Not required	
	Standard 10.3	Technological Resources	Fully achieved	Not required	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Principle 11: Communicate Effectively	Assessment of Principle 11: The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.		Fully achieved	Not required	This is an overall opinion for Principle 11, using the results from Standards 11.1, 11.2, 11.3, 11.4 and 11.5 below.
	Standard 11.1	Building Relationships and Communicating with Stakeholders	Fully achieved	Not required	
	Standard 11.2	Effective Communication	Fully achieved	Not required	
	Standard 11.3	Communicating Results	Fully achieved	Not required	
	Standard 11.4	Error and Omissions	Fully achieved	Not required	
	Standard 11.5	Communicating the Acceptance of Risks	Fully achieved	Not required	

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Principle 12: Enhance Quality	Assessment of Principle 12: The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.		Fully achieved	Fully achieved	This is an overall opinion for Principle 12, using the results from Standards 12.1, 12.2 and 12.3 below.
	Standard 12.1	Internal Quality Assessment	Fully achieved	Fully achieved	
	Standard 12.2	Performance Measurement	Fully achieved	Fully achieved	
	Standard 12.3	Oversee and Improve Engagement Performance	Fully achieved	Not required	

Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain V: Performing Internal Audit Services			Fully achieved	Not required	This is an overall opinion for Domain V based on the findings from the Principles 13, 14 and 15 below
Principle 13: Plan Engagements Effectively	Assessment of Principle 13: Internal auditors plan each engagement using a systematic, disciplined approach.		Fully achieved	Not required	This is an overall opinion for Principle 13, using the results from Standards 13.1, 13.2, 13.3, 13.4, 13.5 and 13.6 below.
	Standard 13.1	Engagement Communication	Fully achieved	Not required	
	Standard 13.2	Engagement Risk Assessment	Fully achieved	Not required	

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	Standard 13.3	Engagement Objectives and Scope	Fully achieved	Not required	
	Standard 13.4	Evaluation Criteria	Fully achieved	Not required	
	Standard 13.5	Engagement Resources	Fully achieved	Not required	
	Standard 13.6	Work Program	Fully achieved	Not required	
Principle 14: Conduct Engagement Work	Assessment of Principle 14: Internal auditors implement the engagement work program to achieve the engagement objectives.		Fully achieved	Not required	This is an overall opinion for Principle 14, using the results from Standards 14.1, 14.2, 14.3, 14.4, 14.5 and 14.6 below.
	Standard 14.1	Gathering Information for Analyses and Evaluation	Fully achieved	Not required	
	Standard 14.2	Analyses and Potential Engagement Findings	Fully achieved	Not required	
	Standard 14.3	Evaluation of Findings	Fully achieved	Not required	
	Standard 14.4	Recommendations and Action Plans	Fully achieved	Not required	
	Standard 14.5	Engagement Conclusions	Fully achieved	Not required	
	Standard 14.6	Engagement Documentation	Fully achieved	Not required	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings

Global Internal Audit Standards

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Principle 15: Communicate Engagement Results and Monitor Action Plans	Assessment of Principle 15: Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.		Fully achieved	Not required	This is an overall opinion for Principle 15, using the results from Standards 15.1 and 15.2 below.
	Standard 15.1	Final Engagement Communication	Fully achieved	Not required	
	Standard 15.2	Confirming the Implementation of Recommendations or Action Plans	Fully achieved	Not required	

Internal Audit Code of Practice

Appendix 2

Name of the organisation:	Monmouthshire County Council		
Name of the internal audit function:	Internal Audit		
Date of the internal audit evaluation:	26/09/2025	Date of the previous internal audit evaluation:	20/03/25
Title of the designated Chief Audit Executive:	Chief Internal Auditor	Name of the designated Chief Audit Executive:	Jan Furtek
Name of the Board / Committee that is responsible for audit matters and to whom the Chief Audit Executive reports:	Governance & Audit Committee	Reporting line of the Chief Audit Executive:	Deputy Chief Executive & Strategic Director (Resources) S151 Officer
List the roles which make up 'Senior Management' for the organisation	Chief Executive, Deputy Chief Executive & Strategic Director (Resources) S151 Officer, Strategic Director – Learning, Skills and Economy, Strategic Director – Social Care and Safeguarding, Chief Officer – People, Performance and Partnerships, Chief Officer – Law and Governance, Chief Officer – Infrastructure, Chief Officer - Place & Community Wellbeing		
Reviewer(s):	Jan Furtek, Chief Internal Auditor		

Internal Audit Code of Practice

Outcome	Principle	Topic	Assessment #1	Assessment #2	Total Assessment	Notes, including reference to actions
Outcome A: Purpose and Mandate of Internal Audit			Assessment of Outcome A:		Fully achieved	
	Principle 1:	Primary purpose of internal audit	Fully achieved	N/A	Fully achieved	
	Principle 2:	Tone at the top	Fully achieved	N/A	Fully achieved	
	Principle 3:	Reporting on application of the Code	Fully achieved	N/A	Fully achieved	

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	Principle 4:	Annual report and accounts	Fully achieved	N/A	Fully achieved	
Outcome B: Scope and priorities of internal audit.			Assessment of Outcome B:		Fully achieved	
	Principle 5:	Internal audit's scope should be unrestricted	Fully achieved	N/A	Fully achieved	
	Principle 6:	Risk assessment and prioritisation of internal audit work	Fully achieved	N/A	Fully achieved	
	Principle 7:	Internal audit coverage and planning	Fully achieved	Fully achieved	Fully achieved	Principle split into two and therefore two assessments need to be combined
	Principle 8:	Scope of internal audit	Fully achieved	Fully achieved	Fully achieved	Principle split into two and therefore two assessments need to be combined
Outcome C: Reporting Results			Assessment of Outcome C:		Fully achieved	
	Principle 9:	Internal audit reporting	Fully achieved	N/A	Fully achieved	
	Principle 10:	Internal audit reporting content	Fully achieved	N/A	Fully achieved	
	Principle 11:	Internal audit overall opinion of governance, risk management and control framework	Fully achieved	N/A	Fully achieved	
Outcome D: Interaction with risk management, compliance, finance and control			Assessment of Outcome D:		Fully achieved	
	Principle 12:	CAE other responsibilities	Not applicable	N/A	Not applicable	
	Principle 13:	Reliance on other assurance providers	Fully achieved	N/A	Fully achieved	

Internal Audit Code of Practice

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functions.	Principle 14:	Coordination with other assurance providers	Fully achieved	N/A	Fully achieved	
Outcome E: Independence and authority of internal audit.			Assessment of Outcome E:		Fully achieved	
	Principle 15:	Position of CAE in the organisation structure	Fully achieved	N/A	Fully achieved	
	Principle 16:	Right to attend and observe executive meetings	Fully achieved	N/A	Fully achieved	
	Principle 17:	Unrestricted and time access to information, personnel and physical locations	Fully achieved	N/A	Fully achieved	
	Principle 18:	CAE reports to Chair of the audit committee	Not applicable	N/A	Not applicable	
	Principle 19:	Chair of audit committee appoints and removes CAE	Not applicable	N/A	Not applicable	
	Principle 20:	Code applies to outsource provision	Not applicable	N/A	Not applicable	
	Principle 21:	Chair of audit committee sets the CAE's objectives and performing annual appraisal	Not applicable	N/A	Not applicable	
	Principle 22:	Chair of audit committee recommends CAE remuneration to remuneration committee.	Not applicable	N/A	Not applicable	
	Principle 23:	Divisional heads of internal audit reporting lines	Not applicable	N/A	Not applicable	

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	Principle 24:	CAE administrative reporting line	Not applicable	N/A	Not applicable	
Outcome F: Resources			Assessment of Outcome F:		Fully achieved	
	Principle 25:	CAE responsibility for IAF skills, experience and knowledge	Fully achieved	N/A	Fully achieved	
	Principle 26:	CAE reporting of adequacy of IAF skills and budget to Audit Committee	Fully achieved	N/A	Fully achieved	
	Principle 27:	IAF diversity of skills and experience mix.	Fully achieved	N/A	Fully achieved	
	Principle 28:	CAE responsibility for tools and technology	Fully achieved	N/A	Fully achieved	
	Principle 29:	Audit committee approval of internal audit budget	Fully achieved	N/A	Fully achieved	
Outcome G: Quality Assurance and Improvement Programme (QAIP)			Assessment of Outcome G:		Fully achieved	
	Principle 30:	Audit committee approval and evaluation of internal audit's performance objectives.	Fully achieved	N/A	Fully achieved	
	Principle 31:	Internal audit policies, procedures, methodology and performance and effectiveness measures.	Fully achieved	Fully achieved	Fully achieved	Principle split into two and therefore two assessments need to be combined

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	Principle 32:	Internal audit QAIP, incl self assessment against the Code and Global Standards	Fully achieved	N/A	Fully achieved	
	Principle 33:	QAIP for outsourced and cosourced internal audit work	Fully achieved	N/A	Fully achieved	
	Principle 34:	External Quality Assessment	Fully achieved	N/A	Fully achieved	
Outcome H: Relationship with regulators and external audit.			Assessment of Outcome H:		Fully achieved	
	Principle 35:	Relationship with regulators	Fully achieved	N/A	Fully achieved	
	Principle 36:	Relationship with external audit	Fully achieved	N/A	Fully achieved	
Outcome I: Wider Considerations			Assessment of Outcome I:		Fully achieved	
	Principle 37:	Chartered IIA commission independent review of the Code every 5 years	Fully achieved	N/A	Fully achieved	

UK Public Sector Application Note

Appendix 3

Name of the organisation:	Monmouthshire County Council		
Name of the internal audit function:	Internal Audit		
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Reviewer(s):	Jan Furtek, Chief Internal Auditor		

UK Public Sector Application Note

Application Note Topic	Assessment	Notes	GIAS Standard
Ethics and standards in public life	Fully achieved		1.2 - Organisation's ethical expectations
Handling information	Fully achieved		2.5 - Protection of information

UK Public Sector Application Note

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Value for Money	Fully achieved		9.1 - Understanding Governance, risk management and control processes
Value for money	Fully achieved		13.4 - Evaluation criteria
The role of regulators	Fully achieved		9.5 - Coordination and reliance
Resources	Fully achieved		6.3 - Board and senior management support
Resources	Fully achieved		8.2 - Resources
Resources	Fully achieved		10.1 - Financial resource management
Resources	Fully achieved		10.2 - Human resources management
Resources	Fully achieved		10.3 - Technological resources
Overall conclusion and annual reporting	Fully achieved		11.3 - Communicating results
Overall conclusion and annual reporting	Fully achieved		12.1 - Internal quality assessment
Chief audit executive qualifications	Fully achieved		7.2 - Chief audit executive qualifications

UK Public Sector Application Note

Appendix 3

Selecting independent assessors	Fully achieved		8.4 - External Quality Assessment
Determining the essential conditions in relation to governance		Fully achieved	Domain III - Governing Internal Audit
For this part of the Application Note, the comments relate to all Essential Conditions for both the board (audit committee) and senior management. As the comment is in terms of how to address areas of challenge in a generic sense, and not specifically to each essential condition, the assessor will need to consider this across all Principles in Domain III. Therefore the results of the Standards from Domain III have not been copied here, instead the assessor needs to review the statements below and provide an opinion here, along with notes to support the assessment.			
Application Note	Assessment	Notes	GIAS Standard
GIAS Domain III 'Governing the Internal Audit Function' explains that appropriate governance arrangements with boards and senior management are essential to fulfil the Purpose of Internal Audit. The individual standards within Domain III include baseline 'essential conditions' which need to be satisfied in order to achieve conformance. The GIAS allows that in some cases it may be appropriate to determine alternatives to the essential conditions that achieve the same results.	Fully achieved		
The GIAS section Applying the Global Internal Audit Standards in the Public Sector includes non-exhaustive material explaining that public sector governance and organisational structures may require internal audit functions to adjust the application of some standards. This is the case in many UK public sector bodies and in these cases it will be necessary to determine alternatives to the Domain III essential conditions that achieve the same results. These must be agreed with the board/audit committee and, if permanent, must be explained in the Audit Charter.	Fully achieved		

The barriers to achievement of the baseline essential conditions vary in extent and effect across different parts of the UK public sector. The RIASS for individual sectors¹ may choose to issue specific material for their sector, which internal auditors and quality assessors in the relevant sector must comply with. For this reason no material on alternative conditions is provided in this Application Note.	Fully achieved		

Action Plan

Appendix 4

Domain No.	Principle No.	Standard No.	Action Title	Action Description (Why, What, How)	Location (Where, Software, etc.)	Deadline (When - specific Date)	Action Owner (who - name)	Action Team members (who - name)	Progress
II	1	Standard 1.1 Honesty and Professional Courage	Training Plan	Develop a training plan and programme for the IA team to include coverage of mandatory 40 hours CPD (including minimum of 2 hours Ethics training). Devise a professional training plan for those staff not yet qualified (CIA) – budget dependant.	N/A	31/12/25	Chief Internal Auditor	Internal Audit Team	Yet to commence
II	4	Standard 4.3 Professional Scepticism	Professional Scepticism	Professional Scepticism training to be arranged for the whole Internal Audit team.	External Training	15/10/2025	Chief Internal Auditor	Internal Audit Team	CIA co-ordinating professional training in scepticism and route cause analysis on behalf of 6 Welsh LA's. Due to be held on the 15th October 2025.
IV	9	Standard 9.3 Methodologies	Methodologies	It is required that the IA Methodologies are evaluated for their effectiveness. Given these were only introduced in April 25 for the new standards this review has not yet taken place and will be due at the end of the Financial Year.	N/A	31/03/2026	Chief Internal Auditor	Chief Internal Auditor	Yet to commence