Bury Council

Classification:	Decision Type:
Open	N/a

Report to:	Audit Committee	Date: 22 July 2026
Subject:	Global Internal Audit Standards Self-Assessment and Development Plan (QAIP) 2026/27	
Report of:	Section 151 Officer	

Summary

1.1 As per the Internal audit Strategy Framework, Internal Audit are required to have an external review against the Global Internal Audit Standards (GIAS) every five years and to undertake a self-assessment on an annual basis and produce a Quality Assurance and Improvement Programme (QAIP) or Development Plan where opportunities for improvement have been identified.

1.2 An external assessment was last undertaken in November 2024 against the previous Public Sector Internal Audit Standards (PSIAS), and a report and development plan was presented to the Audit Committee at the April 2025 meeting. Our next external assessment we be required to be undertaken during the 2029/30 financial year.

1.3 The annual Self-Assessment has been undertaken using the IIA's toolkit against the new GIAS and Internal Audit Code of Practice. The results are contained within Appendices C & D.

1.4 Following on from completing the Self-Assessment, a new Internal Audit Development Plan has been produced (Appendix E) which will ensure, on implementation of the recommendations, compliance against the standards.

1.5 In addition, the IIA's published summaries on the Fundamentals of the GIAS (Appendix A) and the Internal Audit Code of Practice (Appendix B) have also been attached to provide some context and background to Audit Committee members.

Recommendation(s)

- Members to note this report.
- Members to seek clarification or challenge any parts of the Self-Assessment reports (Appendix C & D).
- Members to approve the Internal Audit Development Plan 2026/2027 (Appendix E).

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Links with the Corporate Priorities:

- Internal Audit undertakes assurance work to all Departmental Directors and Statutory Officers regarding the systems in place, making recommendations for improvements to control and protect the assets and resources of the Council. The control and mitigation of the loss of funds gives the assurance that public money is used in an appropriate manner to deliver the Corporate Priorities.

Equality Impact and Considerations:

Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

(a) eliminate discrimination, harassment, victimisation, and any other conduct that is prohibited by or under this Act.

(b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.

(c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services.

Internal Audit provide assurance to Committee Members and the public that the organisation is delivering services in line with agreed policies and procedures which have considered the requirements of the Equality Act 2010.

Environmental Impact and Considerations:

- N/a – no decision required.

Assessment and Mitigation of Risk:

Risk / opportunity	Mitigation
Risks are highlighted in Audit Plans and in the terms of reference for each Audit review.	Internal Controls are reviewed in each audit to mitigate identified risks. Actions are reported to managers and progress is monitored and reported on a regular basis.

The work of internal audit forms a key element of the council's overall system of internal control. An effective internal audit service also helps to promote and implement best practice and process improvements in the management of risks. A key requirement in producing the Annual Governance Statement is to be able to place reliance on the opinion and annual report of the Head of Internal Audit. The Corporate Risk Register is reviewed to ensure that the internal audit plan reflects the issues raised. A key requirement for the Audit and Accounts Committee in order for the Committee to meet its Terms of Reference is to assess the adequacy of the internal audit service.

Legal Implications:

Section 151 of the Local Government Act 1972 requires every local authority to make arrangements for the proper administration of their financial affairs and to secure that one of their officers has responsibility for the administration of those affairs.

The Accounts and Audit Regulations 2015 also require authorities to ensure that they have a sound system of internal control which:

a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
b) ensures that the financial and operational management of the authority is effective; and
c) includes effective arrangements for the management of risk.

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 that regard, the Global Internal Audit Standards require that the Chief Audit Executive develops and maintains a quality assurance and improvement programme that covers all aspects of the internal audit activity.

Financial Implications:

- There are no financial implications arising from this report. The work of the Internal Audit Service however supports the governance framework.

Background papers:

- Appendix A – Fundamentals of the GIAS
- Appendix B – Internal Audit Code of Practice
- Appendix C – GIAS Assessment Results
- Appendix D – Code of Practice Results
- Appendix E – Internal Audit Development Plan 2026/27

Please include a glossary of terms, abbreviations and acronyms used in this report.

Term	Meaning
QAIP	Quality Assurance and Improvement Programme
GIAS	Global Internal Audit Standards
PSIAS	Public Sector Internal Audit Standards
IIA	Institute of Internal Auditors