

Tamworth Borough Council and Lichfield District Council Internal Audit Shared Service

Global Internal Audit Standards (GIAS)

Domain	Principle	Standard	Action	When by?	Who?
2	1-4	Ethics and Professionalism	Audit staff to receive GIAS and ethics refresher training annually. This is to include the 'Nolan Principles' specifically applicable to Public Life as required by the CIPFA Application Note. Partner staff to provide confirmation that training in this regard has also been undertaken.	June 2025	Interim Audit Manager
3 4	8.2 10.3	Resources Technological	Audit Strategy compliant with GIAS to be drafted. Strategy to include current and planned tech, including development of AI.	April 2025	Interim Audit Manager

CIPFA Application Note and Code of Practice for Governance of Internal Audit in UK Local Government

CIPFA Application Note Requirement		Action	When by?	Who?
When expressing conformance with standards, auditors must be clear that they are conforming to the GIAS subject to the Application Note and note any non-conformance.		To amend all future reporting for this requirement e.g. annual opinion.	From April 2025	Interim Audit Manager
The Code				

Requirement	Action	When by?	Who?
The authority should explain how it complies with the Code in its annual governance statement.	To include in AGS.	April 2025	Internal Audit Manager
The Code should also be used for the external quality assessment that authorities need at least once every five years.	To include in the next External QAIP	March 2028	Internal Audit Manager