



# External Quality Assessment Internal Audit

Every five years, all internal audit providers must have an independent external quality assessment (EQA) to assess whether or not they are complying with the Public Sector Internal Audit Standards. NWSSP Audit & Assurance Services went through a competitive process and appointed the Chartered Institute of Public Finance and Accountancy (CIPFA) to undertake the assessment.

The assessment was undertaken in March 2023 and involved: assessing our own self-assessment and the evidence we provided to support it; a detailed review of documents and files; a review of some 10 audit files; interviews with a number of people; and a survey of Audit Committee Chairs and Board Secretaries.

CIPFA gave us the highest possible rating possible as the stated in their report that we 'fully conform' to the requirements of the Public Sector Internal Audit Standards. There were no areas of either partial or non-compliance with the standards and there were no specific recommendations.

We will take the results of the EQA, in particular the survey findings, to support our continued development and improvement over the coming years, and this will coincide with a new set of internal audit standards for the public sector which will be implemented in the next few years.

The report has been received by NWSSP's Audit Committee and shared with all Board Secretaries.