

Gateway ref: 18335



20 December 2012

SHA Cluster Directors of Finance

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Dear Colleagues

Subject: Public Sector Internal Audit Standards

You will recall that earlier in this year I wrote to you to request comment on draft Public Sector Internal Audit Standards (PSIAS). I am now writing to you to inform you of the formal introduction of the new PSIAS. The standards will apply from 1 April 2013, and will replace NHS Internal Audit Standards.

The standards, which are based on the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), are intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector. They have been revised to take account of comments received during the consultation and reaffirm the importance of robust, independent and objective internal audit arrangements to provide the Accountable Officer with the key assurances they need to support them both in managing the organisation and in producing the annual Governance Statement.

Please cascade this letter to organisations within your economy. It will be of particular interest to NHS trusts and clinical commissioning groups.

I have attached a copy of the standards to this letter. They will be added to the DH website in the New Year.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Janet Perry'.

Janet Perry
NHS Chief Financial Controller

Attachments: UK public Sector internal Audit Standards

- cc. David Flory, Deputy NHS Chief Executive – Department of Health
- Richard Douglas, Director General, Strategy, Finance and NHS – Department of Health
- Paul Baumann, Chief Financial Officer - NHS Commissioning Board