

# **SWAP Independent External Assessment Report 2020**

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## **Purpose of the Report**

The purpose of this report is to provide members with the outcomes from the recent independent external assessment for SWAP Internal Audit Services.

## **Recommendation**

Members are asked to note the content of the report.

## **Background**

The Public Sector Internal Auditing Standard (PSIAS) and the International Standards for the Professional Practice of Internal Auditing require that an external quality assessment (EQA) of an internal audit activity must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation.

The principle objective of the EQA was to assess SWAP's conformance with the Standards and the Code of Ethics.

The report contains 8 actions to strengthen compliance to the Standards and Code of Ethics. These actions have been integrated into our Quality Assessment and Improvement Plan (QAIP) and are monitored by the SWAP Board. Progress on these actions will be reported back to this Committee at a later date.

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