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6th April 2009

Dear Accounting Officer

GOVERNMENT INTERNAL AUDIT STANDARDS

This letter alerts readers to the newly revised Government Internal Audit Standards, available on the Treasury website.

2. The standards promote further improvement in the professionalism, quality and effectiveness of internal audit in central government. They reaffirm the importance of robust, independent and objective internal audit arrangements to provide the Accounting Officer with the key assurances they need to support them in producing the Statement on Internal Control.

3. Accounting Officers should draw this letter to the attention of all those working on internal audit in government departments (including agencies), NDPBs and other arms length bodies. The new standards are applicable from 1st April 2009. Minor deviations from the standards should be reported to public sector organisations' Audit Committees. More significant deviations should be considered for inclusion in the Statement on Internal Control, with appropriate justification.

4. The standards can be found on the following link: http://www.hm-treasury.gov.uk/psr_governance_gia_guidance.htm. Please address all associated queries to Steve Barnes, Lead Audit Policy Adviser, Assurance and Financial Reporting Policy (telephone 020 7270 5788 or email steve.barnes@hm-treasury.x.gsi.gov.uk).

Yours sincerely,
Paula Diggle

Paula Diggle
Treasury Officer of Accounts

