

The role of internal and external auditors

to support PSA reforms

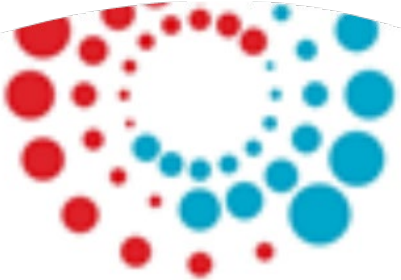
June 2024



SALAM CONSULTING



- 30 years experience in public sector
- UK Central Govt: HMRC , Home Office, DCLG/HMT & local govt
- CIPFA – Central Govt & Financial Management
- ACCA – Global Head of Public Sector
- Consultant – IPSAS training, IPSAS/ accrual accounting implementation, Conferences, Author, Coach



KALAR CONSULTING

Three Lines of Defence

GOVERNING BODY / AUDIT COMMITTEE

SENIOR MANAGEMENT

↑ 1st Line of Defence ↑ 2st Line of Defence ↑ 3st Line of Defence



Management Controls



Internal Control Measures



Financial Control



Security



Risk Management



Quality



Inspection



Compliance

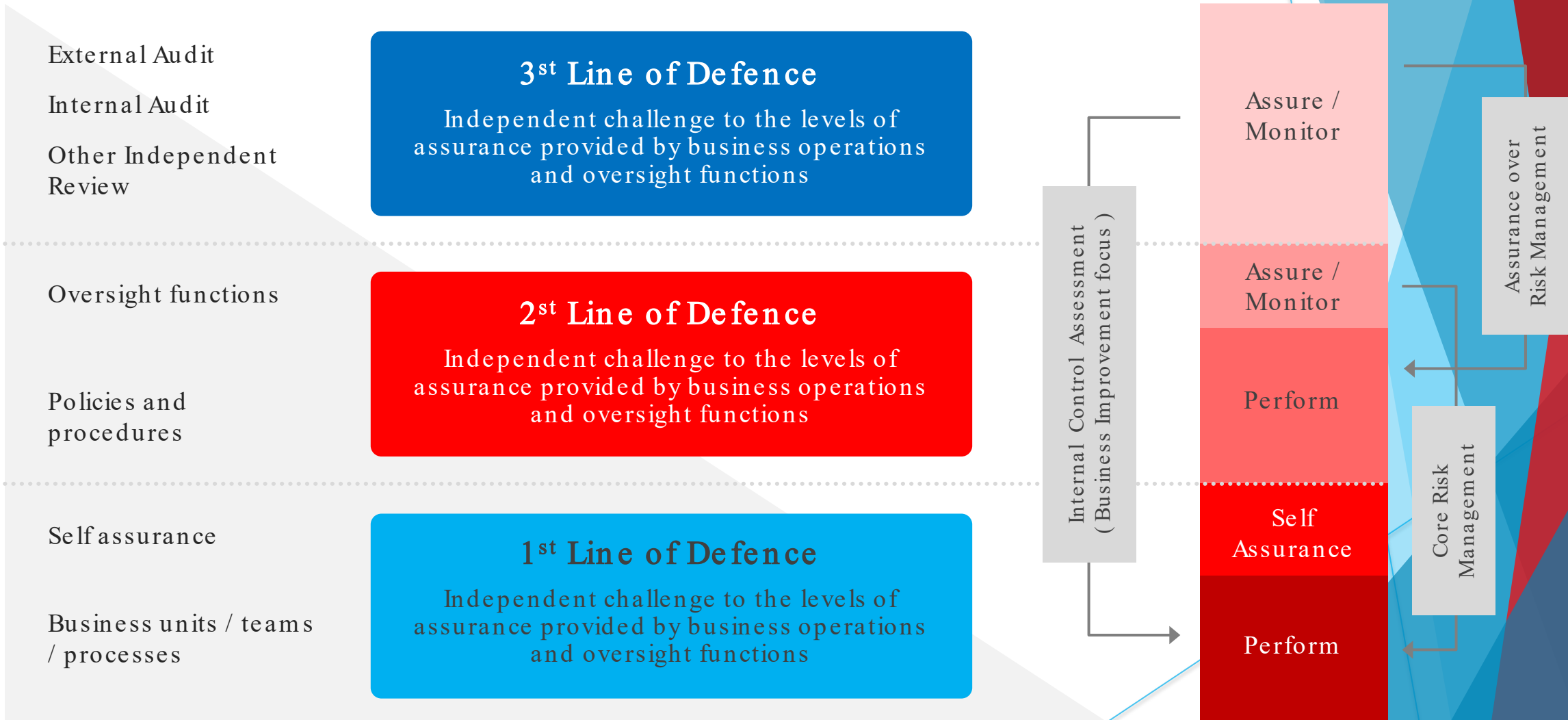


Internal Audit

External Audit

Regulator

Three Lines of Defence







Role of audit

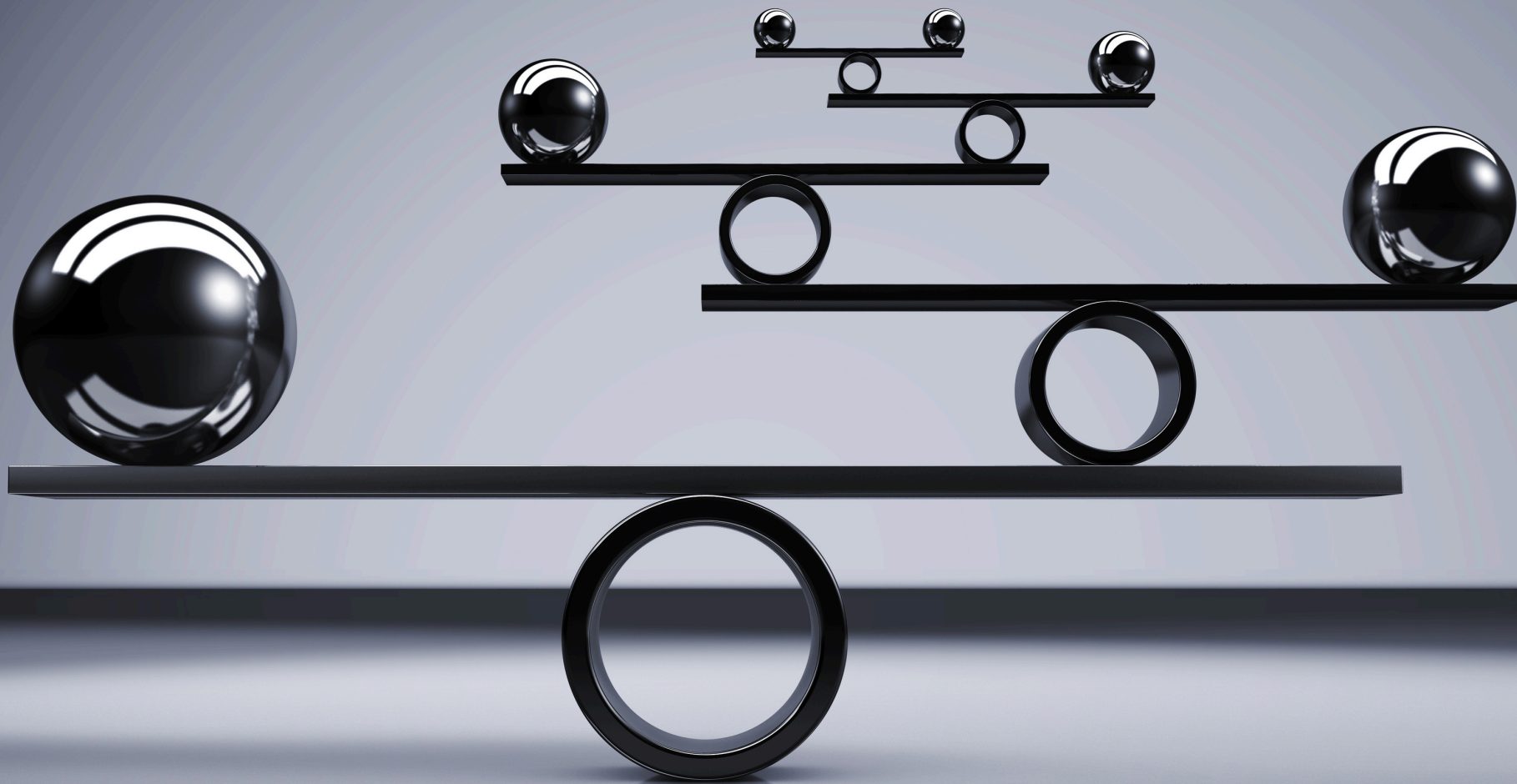


Perspectives



How can audit help accounts preparers?







Questions?

Thank you

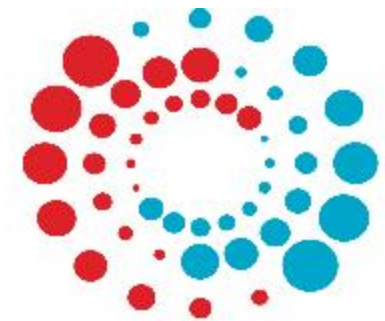
Manj Kalar



Email address Manj@kalarconsulting.com

Contact info +44 (0) 7740 305 978

Social media [@ManjKalar](#)



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