



THE SCOTTISH OFFICE

Department of Health

NHS
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Dear Colleague

NHS INTERNAL AUDIT STANDARDS AND AUDIT COMMITTEE HANDBOOK

This letter brings to your attention the publication of the above two booklets. You will wish, in particular, to bring these booklets to the attention of Chairs and Members of Audit Committees.

NHS INTERNAL AUDIT STANDARDS

The NHS Internal Audit Manual in 1987 established a benchmark for the measurement of internal audit performance by recommending minimum standards for internal audit in the NHS. Those Standards were revised in 1990 and further revised in 1995. The Standards are set out in the form of nine statements, each of which is supported by an exposition providing guidance on interpretation. The Standards, and the expositions that form part of the Standards, are mandatory.

AUDIT COMMITTEE HANDBOOK

The Audit Committee Handbook builds on and consolidates previous guidance set out in MEL(1994)80, MEL(1995)31 and Codes of Conduct and Accountability issued in April 1984. The aim of the Handbook is to provide concise and readable practical guidance for non-executives towards maximising the effectiveness of NHS Audit Committees.

Yours sincerely

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