

Information Released under Freedom of Information Act

Subject: Details of Companies House Internal Audit Quality Assessment Framework

Date Released: 25 July 2007

Summary of request: The applicant asked the following questions:

- Does your Internal Audit department have a Quality Assurance/Improvement Programme?
- Has the Internal Audit Departments Quality Assurance/Improvement Programme been externally reviewed?
- If so when was this review undertaken? And
- Which organisation undertook the external review?

Information released:

Companies House Internal Audit took part in an exercise (with HM Treasury) to develop a new Quality Assessment Framework. As part of the piloting of this Framework we carried out a self-assessment using it and reported the results back to Treasury.

As well as being a self assessment tool, it is planned for it to be used as part of the Government External Quality Assessment process (whereby internal audit departments from different government departments assess each other). Whilst Companies House plans to take part in this scheme it has not done so to date.