

Appendix D

CIPFA CODE OF PRACTICE FOR INTERNAL AUDIT IN LOCAL GOVERNMENT IN THE UNITED KINGDOM 2006

CHECKLIST – EASTBOURNE BOROUGH COUNCIL COMPLIANCE WITH THE CODE FOR 2011-12

Y = Yes = 2, P = Partial = 1, N = No = 0.

REF	ADHERENCE TO THE STANDARD	Y	P	N	EVIDENCE	SCORE
1	Scope of Internal Audit					
1.1	Terms of Reference					
1.1.1	Do terms of Reference:					
(a)	establish the responsibilities and objectives of Internal Audit?	Y			Contained in the Audit Charter.	2
(b)	establish the organisational independence of Internal Audit?	Y			No auditor has "non audit" duties.	2
(c)	establish the accountability, reporting lines and relationships between the Head of Internal Audit and:					
(i)	those charged with governance?	Y			See Audit Charter	2
(ii)	those parties to whom the Head of Internal Audit may report?	Y			See Audit Charter	2
(d)	recognise that Internal Audit's remit extends to the entire control environment of the organisation?	Y			See Audit Charter	2
(e)	identify Internal Audit's contribution to the review of the effectiveness of the control environment?	Y			See Audit Charter	2
(f)	require and enable the Head of Internal Audit to deliver an annual audit opinion?	Y			See Audit Charter	2
(g)	define the role of Internal Audit in any fraud-related or consultancy work (see also 1.3.2.)?	Y			See Anti-Fraud and Anti-Corruption Strategy and Audit Charter	2
(h)	explain how Internal Audit's resource requirements will be assessed?	Y			See Audit Charter	2
(i)	establish Internal Audit's right of access to all records, assets, personnel and premises, including those of partner organisations, and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities?	Y			See Audit Charter	2
1.1.2	Does the Head of Internal Audit advise the organisation on the content and the need for subsequent review of the terms of reference?	Y			Reviewed annually by the Internal Audit Manager	2
1.1.3	Have the terms of reference been formally approved by the organisation?	Y				2
1.1.4	Are terms of reference regularly reviewed?	Y				2
1.2	Scope of Work					
1.2.1	Are the organisation's assurance, risk management arrangements and monitoring mechanisms taken into account when determining Internal Audit's work and where effort should be concentrated?	Y			The plan was based on a risk assessment carried out by the IAM Risk Management	2

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					has now been handed to the Internal Audit Manager.	
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1.2.2	Where services are provided in partnership, has the Head of Internal Audit identified:					
	(a) how assurance will be sought?		P		To be reviewed now we are moving in this direction - work will be carried out with other authorities. SAG looking at a shared protocol for such work.	1
	(b) agreed access rights where appropriate?		P		See above	1
1.3	Other Work					
1.3.1	Where Internal Audit undertakes consultancy and/or fraud and corruption work, does it have the:					
	(a) skills, and	Y			Auditors have some skills and experience but if necessary outside advice would be obtained.	2
	(b) resources	Y			Consultancy work is taken on only within the budgeted time allowed in the plan.	2
	to do this?					
1.3.2	Do the terms of reference define Internal Audit's role in:					
	(a) fraud and corruption?	Y			Also contained within Anti-Fraud & Corruption policy.	2
	(b) consultancy work?	Y			See Audit Charter	2
1.4	Fraud and Corruption					
1.4.1	Has the Head of Internal Audit made arrangements, within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety?	Y			See Anti Fraud and Corruption Policy	2
2	Independence					
2.1	Principles of Independence					
2.1.1	Is Internal Audit:					
	(a) independent of the activities it audits?	Y			None of the	2

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)				audit staff are responsible for carrying out any other work.	
	(b)	free from any non-audit (operational) duties?	Y		See (a)	2
2.1.2		Where internal audit staff have been consulted during system, policy or procedure development, are they precluded from reviewing and making comments during routine or future audits?	Y		Staff would not be allowed to audit an area they had worked in during the previous 12 months.	2
2.2	Organisational Independence					
2.2.1		Does the status of Internal Audit allow it to demonstrate independence?	Y		Reports directly to the Section 151 officer and the Audit Committee	2
2.2.2		Does the Head of Internal Audit have direct access to:				
	(a)	officers?	Y		Unrestricted.	2
	(b)	members?	Y		Unrestricted.	2
2.2.3		Does the Head of Internal Audit report in his or her own name to members and officers?	Y		All reports go out in the name of the Internal Audit Manager	2
2.2.4	(a)	is there an assessment that the budget for Internal Audit is adequate?	Y		Service and Financial Plan.	2
	(b)	does any budget delegated to service areas ensure that:				
	(i)	Internal Audit adherence to the Code is not compromised?	Y			2
	(ii)	the scope of Internal Audit is not affected?	Y			2
	(iii)	Internal Audit can continue to provide assurance for the Statement on Internal Control?	Y			2
2.3	Status of the Head of Internal Audit					
2.3.1		Is the Head of Internal Audit managed by a member of the Corporate Management Team?	Y		Reports to Section 151 officer.	2
2.4	Independence of Internal Audit Contractors					
2.4.1		Does the planning process recognise and tackle potential conflicts of interest where contractors also provide non-internal audit services?			Not applicable.	
2.5	Declaration of Interest					
2.5.1		Do audit staff make formal declarations of interest?	Y		Code of Conduct requires employees to register interest in companies proposing to contract with the Council.	2
2.5.2		Does the planning process take account of the declarations of interest registered by staff?	Y		Taken into account when	2

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					allocating audits. Not formally noted.	
3	Ethics for Internal Auditors					
3.1	Purpose					
3.1.1	Does the Head of Internal Audit regularly remind staff of their ethical responsibilities?	Y			Audit is a small team and ad hoc discussions take place all the time.	2
3.2	Integrity					
3.2.1	Has the internal audit team established an environment of trust and confidence?	Y			Client satisfaction surveys.	2
3.2.2	Do internal auditors demonstrate integrity in all aspects of their work?	Y			Client satisfaction surveys.	2
3.3	Objectivity					
3.3.1	Are internal auditors perceived as being objective and free from conflicts of interest?	Y				2
3.3.2	Is a time period set by the Head of Internal Audit for staff where they do not undertake an audit in an area where they have had previous operational roles?	Y			See Audit Manual	2
3.3.3	Are staff rotated on regular / annually audited areas?		P		This is a very small audit team and it is not always possible to rotate staff especially as some have specialities.	1

3.4	Competence					
3.4.1	Does the Head of Internal Audit ensure that staff have sufficient knowledge of:					
(a)	the organisation's aims, objectives, risks and governance arrangements?	Y			Policies are shared.	2
(b)	the purpose, risks and issues of the service area?	Y			These are available on the areas Service and Financial Plans.	2
(c)	the scope of each audit assignment?	Y			Scope is agreed with the Head of Audit and relevant manager.	2
(d)	relevant legislation and other regulatory arrangements that relate to the audit?	Y			Due professional care is taken to advise staff of known legislative changes or for these to be ascertained at the introductory	2

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					meeting with the client.	
3.5	Confidentiality					
3.5.1	Do internal audit staff understand their obligations in respect of confidentiality?		Y		See Code of Conduct for Auditors.	2
4.	Audit Committees					
4.1	Purpose of the Audit Committee					
4.1.1	Does the organisation have an independent Audit Committee?		Y			2
4.2	Internal Audit's Relationship with the Audit Committee					
4.2.1	Is there an effective working relationship between the Audit Committee and Internal Audit?		Y			2
4.2.2	Does the Committee approve the internal audit strategy and monitor progress?		Y		Minutes of Audit Committee	2
4.2.3	Does the Committee approve the annual internal audit plan and monitor progress?		Y		Minutes of Audit Committee	2
4.2.4	Does the Head of Internal Audit:					
	(a)	attend the Committee and contribute to its agenda?	Y		Minutes of Audit Committee	2
	(b)	participate in the Committee's review of its own remit and effectiveness?	Y			2
	(c)	ensure that the Committee receives and understands documents that describe how Internal Audit will fulfil its objectives?	Y		Minutes and agenda of Audit Committee	2
	(d)	report on the outcomes of internal audit work to the Committee?	Y		All final audit reports and regular progress reports against plan passed to Audit Committee	2
	(e)	establish if anything arising from the work of the Committee requires consideration of changes to the Audit Plan, or vice versa?	Y		Minutes and agenda of Audit Committee	2
	(f)	present the annual internal audit report to the Committee?	Y		Minutes and agenda of Audit Committee	2
4.2.5	Is there the opportunity for the Head of Internal Audit to meet privately with the Audit Committee?		Y		If considered appropriate.	2

5.	Relationships					
5.1	Principles of Good Relationships?					
5.1.1	Is there a protocol that defines the working relationship for Internal Audit with:					
	(a)	management?	Y		Code of Conduct for Auditors.	2
	(b)	other internal auditors?	Y		Code of Conduct for Auditors.	2
	(c)	external auditors?	Y		Code of Conduct for Auditors.	2
	(d)	other regulators and inspectors?	Y		Code of Conduct for Auditors.	2
	(e)	elected members?	Y		Code of	2

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)				Conduct for Auditors.	
5.2	Relationships with management					
5.2.1	Does the Head of Internal Audit seek to maintain effective relationships between internal auditors and managers?	Y			Any adverse comments on Client Satisfaction Surveys or made verbally will be followed up.	2
5.2.2	Is the timing of audit work planned in conjunction with management?	Y			Service critical dates avoided as far as possible e.g. budget cycle, closing of accounts, events etc.	2
5.3	Relationships with other Internal Auditors					
5.3.1	Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and confidentiality?	Y			Within the section all files are retained on a shared drive and issues discussed regularly. Sharing of best practice occurs with other local government auditors.	2
5.4	Relationships with External Auditors					
5.4.1	Is it possible for Internal Audit and External Audit to rely on each other's work?	Y			Annual Management Letter.	2
5.4.2	Are there regular meetings between the Head of Internal Audit and the External Audit Manager?	Y			Being undertaken regularly.	2
5.4.3	Are the internal and external audit plans co-ordinated?	Y			Internal audit work closely with external audit to ensure work carried out is co-ordinated.	2
5.5	Relationships with other Regulators and Inspectors					
5.5.1	Has the Head of Internal audit sought to establish a dialogue with the regulatory and inspection agencies that interact with the organisation?	Y			Contact with BFI, external audit, ESCC.	2
5.6	Relationships with Elected Members					
5.6.1	Do the terms of reference for Internal Audit define the channels of communication with members and describe how such relationships should operate?	Y			Audit Charter	2

5.6.2	Does the Head of Internal Audit maintain good	Y			Direct access	2
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	working relationships with members?				available to all Members. Regular attendance at Audit Committee.	
6	Staffing, Training and Continuing Professional Development					
6.1	Staffing Internal Audit					
6.1.1	Is Internal Audit appropriately staffed (numbers, grades, qualifications, personal attributes and experience) to achieve its objectives and comply with these standards?	Y			1 x AAT and PIIA . 1 x AAT and QiCA 2 x AAT.	2
6.1.2	Does the Head of Internal Audit have access to appropriate resources where the necessary skills and expertise are not available with the internal audit team?	Y				2
6.1.3	Is the Head of Internal Audit professionally qualified and experienced?	Y			IAM qualified AAT and PIIA	2
6.1.4	Does the Head of Internal Audit have wide experience of internal audit and management?	Y			Internal Audit Manager 9 years internal audit 5 years management.	2
6.1.5	(a) Do all internal audit staff have up-to-date job descriptions?	Y			Maintained by HR Service.	2
	(b) Are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for internal audit staff?	Y			Maintained by HR Service and reviewed at each vacancy.	2
6.2	Training and Continuing Professional Development					
6.2.1	(a) Has the Head of Internal Audit defined the skills and competencies for each level of auditor?	Y			Within job descriptions and person specs	2
	(b) Are individual auditors periodically assessed against these predetermined skills and competencies?	Y			Annual appraisal helps to identify training needs.	2
	(c) Are training or development needs identified and included in an appropriate ongoing development programme?	Y			As part of appraisals process.	2
	(d) Is the development programme recorded, regularly reviewed and monitored?	Y			Reviewed as part of the following year's appraisal and six month review.	2
6.2.2	Do individual auditors maintain a record of their professional training and development activities?	Y			CPD logs set up and staff aware these need to be completed.	2
7	Audit Strategy and Planning					
7.1	Audit Strategy					
7.1.1	(a) Is there an <i>internal audit strategy for delivering the service</i> ?	Y			Contained in Service and Financial Plan and in Strategic Audit Plan	2
	(b) Is it kept up-to-date with the organisation and its changing priorities?	Y			Strategic audit plan is risk assessed annually.	2

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7.1.2	Does the strategy include:				
(a)	Internal Audit objectives and outcomes?	Y			2
(b)	how the Head of Internal Audit will form and evidence his or her opinion on the control environment?	Y		Audit Charter	2
©	how Internal Audit's work will identify and address local and national issues and risks?	Y		Audit Charter	2
(d)	how the service will be provided, i.e., internally, externally or a mix of the two?	Y		Audit Charter	2
(e)	the resources and skills required to deliver the strategy?	Y		Covering report to audit plan.	2
7.1.3	Has the strategy been approved by the Audit Committee?	Y		The audit plan is approved annually by Audit Committee	2
7.2	Audit Planning				
7.2.1	Is there a risk-based plan that is informed by the organisation's risk management, performance management and other assurance processes?	Y			2
7.2.2	Where the risk management process is not fully developed or reliable, does the Head of Internal Audit undertake his or her own risk assessment process?	Y		Audit Plan report	2
7.2.3	Are stakeholders consulted on the audit plan?	Y			2
7.2.4	Does the plan demonstrate a clear understanding of the organisation's functions?	Y			2
7.2.5	Does the plan:				
(a)	cover a fixed period of no longer than one year?	Y		Audit Plan	2
(b)	outline the assignments to be carried out?	Y		Audit Plan	2
©	prioritise assignments?	Y		Each assignment assessed for risk.	2
(d)	estimate the resources required?	Y		Specific time allocation for each planned assignment.	2
(e)	differentiate between assurance and other work?	Y		Audit Plan	2
(f)	allow a degree of flexibility?	Y		Contingency and consultancy time has been allocated.	2
7.2.6	If there is an imbalance between the resources available and resources needed to deliver the plan, is the Audit Committee informed of proposed solutions?	Y		Report to Audit Committee	2
7.2.7	Has the plan been approved by the Audit Committee?	Y		See minutes of the March Audit Committee	2
7.2.8	If significant matters arise that jeopardise the delivery of the plan, are these addressed and reported to the Audit Committee?	Y		Meetings with Audit Committee are held quarterly and progress against plan and any identified extra work	2

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					required is reported.	
8	Undertaking Audit Work					
8.1	Planning					
8.1.1	(a)	Is a brief prepared for each audit?	Y		Audit Brief	2
	(b)	Is the brief discussed and agreed with relevant managers?	Y		An introductory meeting is held with the relevant manager.	2
8.1.2	Does the brief set out:					
	(a)	objectives?	Y		Working programme - Key controls, tests to be carried out and reasons.	2
	(b)	scope?	Y		Working programme - Covers each key control area in details listing all other controls expected in the area.	2
	(c)	timing?	Y		Audit brief	2
	(d)	resources?	Y		Audit brief	2
	(e)	reporting requirements?	Y		Contained in the Audit Manual.	2
8.2	Approach					
8.2.1	Is a risk-based audit approach used?		Y		Audit Plan	2
8.2.2	Does the audit approach show when management should be informed of interim findings where key (serious) issues have arisen?		Y		Audit manual	2
8.2.3	Does the audit approach include a quality review process for each audit?		Y		QA procedures and evaluations	2
8.3	Recording Audit Assignments					
8.3.1	Has the Head of Internal Audit defined a standard for audit documentation and working papers?		Y		Contained within the Audit Manual and templates for working programme and reports.	2
8.3.2	Do quality reviews ensure that the defined standard is followed consistently for all audit work?		Y		Every report is read by the Internal Audit Manager before publication.	2
8.3.3	Are working papers such that an experienced auditor can easily:					
	(a)	identify the work that has been performed?	Y		Testing is cross-referenced to the relevant numbered control and risk in the working programme.	2
	(b)	re-perform it if necessary?	Y			2
	(c)	see how the work supports the conclusions reached?	Y		Every report is read by the	2

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					Internal Audit Manager before publication.	
8.3.4	Is there a defined policy for the retention of all audit documentation, both paper and electronic?	Y			Contained in the Council's Retention and disposal policy.	2
8.3.5	Do all retention and access policies conform to appropriate legislation, i.e. Data Protection Act, Freedom of Information Act, etc and any organisational requirements?	Y			Retention and Disposal Policy set up as part of implementation of FOI across the Council.	2
8.3.6	Is there an access policy for audit files and records?	Y			Audit Manual.	2
9	Due Professional Care					
9.1	Responsibilities of the Individual Auditor					
9.1.1	Are there documents that set out the requirements on all audit staff in terms of:					
(a)	being fair and not allowing prejudice or bias to override objectivity?	Y			Code of Conduct for Auditors	2
(b)	declaring interests that could be perceived to be conflicting or could potentially lead to conflict?	Y			Code of Conduct for Auditors	2
(c)	receiving and giving gifts and hospitality from employees, clients, suppliers or third parties?	Y			Code of Conduct for Auditors	2
(d)	using all reasonable care in obtaining sufficient, relevant and reliable evidence on which to base conclusions?	Y			Code of Conduct for Auditors	2
(e)	being alert to the possibility of intentional wrongdoing, errors or omissions, poor value for money, failure to comply with management policy or conflict of interest?	Y			Code of Conduct for Auditors	2
(f)	having sufficient knowledge to identify indicators that fraud or corruption may have been committed?	Y			Code of Conduct for Auditors	2
(g)	disclosing all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice?	Y			Code of Conduct for Auditors	2
(h)	disclosing any non-compliance with these standards?	Y			Code of Conduct for Auditors	2
(i)	not using information they gain in the course of their duties for personal use?	Y			Code of Conduct for Auditors	2
9.2	Responsibilities of the Head of Internal Audit					
9.2.1	Has the Head of Internal Audit established a monitoring and review programme to ensure that due professional care is achieved and maintained?	Y			Quality Assurance Checklist.	2
9.2.2	Are there systems in place for individual auditors to disclose any suspicions of fraud, corruption or improper conduct?	Y			Anti Fraud and Corruption Policy, Code of Conduct for Auditors and Audit Manual.	2
10	Reporting					
10.1	Principles of Reporting					
10.1.1	Is an opinion on the control environment and risk exposure given in each audit report?	Y			Included in the manual and checked as part	2

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					of the QA process	
10.1.2	Has the Head of Internal Audit determined the way in which Internal Audit will report?	Y			Audit Manual. Set reporting template used.	2
10.1.3	Has the Head of Internal Audit set out the standards for internal audit reporting?	Y			Audit Manual.	2
10.1.4	Are there laid-down timescales for reports to be issued?	Y			Audit Manual.	2
10.2	Reporting on Audit Work					
10.2.1	Do the reporting standards include:					
	(a) format of the reports?	Y			Audit Manual.	2
	(b) quality assurance of reports?	Y			Audit Manual.	2
	(c) the need to state the scope and purpose of the audit?	Y			Audit Manual.	2
	(d) the requirement to give an opinion?	Y			Audit Manual.	2
	(e) the process for agreeing reports with the recipient?	Y			Audit Manual.	2
	(f) an action plan or record of points arising from the audit and, where appropriate, of agreements reached with management together with appropriate timescales?	Y			Audit Manual.	2
10.2.2	Does the audit reporting process include discussion and agreement of reports?	Y			Audit Manual.	2
10.2.3	Has the Head of Internal Audit determined a process for prioritising recommendations according to risk?	Y			Audit Manual. Also explained within each audit.	2
10.2.4	Are areas of disagreement recorded appropriately?	Y			Individual audit reports.	2
10.2.5	Are those weaknesses giving rise to significant risks that are not agreed drawn to the attention of senior management?	Y			Also, all final reports are passed to the Audit Committee	2
10.2.6	Is the circulation of each audit report determined when preparing the audit brief?	Y			Also dependent on recommendations which may refer to other departments not identified at the start of the audit.	2
10.2.7	(a) Does the reporting process include details of circulation of that particular audit report?	Y			Circulation is electronic, so recipients are visible.	2
	(b) Is this included in the brief for each individual audit?	Y			To be discussed at introductory meeting - see Audit Manual.	2
10.2.8	Does the head of Internal Audit have mechanisms in place to ensure that:					
	(a) recommendations that have a wider impact are reported to the appropriate forums?	Y			See 10.2.6 and 10.2.5 above.	2
	(b) risk registers are updated?	Y			Previous audits feed back to risk assessment.	2

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10.3	Follow-up Audits and Reporting					
10.3.1	Has the Head of Internal Audit defined the need for and the form of any follow-up action?		Y		Audit Manual.	2
10.3.2	Has the Head of Internal Audit established appropriate escalation procedures for internal audit recommendations not implemented by the agreed date?		Y		Audit Manual and Protocol for Dealing With Disputed Recommendations and Unanswered Reports.	2
10.3.3	Where appropriate, is a revised opinion given following a follow-up audit and reported to management?		Y		Short report for each audit follow up	2
10.3.4	Are the findings of audits and follow-ups used to inform the planning of future audit work?		Y		Embedded within planning process, but not documented.	2
10.4	Annual Reporting and Presentation of Audit Opinion					
10.4.1	Does the Head of Internal Audit provide an annual report to support the Statement on Internal Control?		Y		Annual report on audit activity informs the Annual Governance Statement	2
10.4.2	Does the Head of Internal Audit's annual report:					
	(a)	include an opinion on the overall adequacy and effectiveness of the organisation's control environment?	Y		Annual report on audit activity.	2
	(b)	disclose any qualifications to that opinion, together with the reasons for the qualification?	Y		Annual report on audit activity.	2
	(c)	present as summary of the audit work from which the opinion was derived, including reliance placed on work by other assurance bodies?	Y		Annual report on audit activity.	2
	(d)	draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Statement on Internal Control?	Y		Annual report on audit activity.	2
	(e)	compare the actual work undertaken with the planned work and summarise the performance of the internal audit function against its performance measures and targets	Y		Annual report on audit activity.	2
	(f)	comment on compliance with the standards of the Code?	Y		Annual report on audit activity.	2
	(g)	communicate the results of the internal audit quality assurance programme?	Y		Annual report on audit activity.	2
10.4.3	Has the Head of Internal Audit made provision for interim reporting to the organisation during the year?		Y		Quarterly reporting to the Audit Committee.	2
11	Performance, Quality and Effectiveness					
11.1	Principles of Performance, Quality and Effectiveness					
11.1.1	Is there an audit manual?		Y		Audit Manual	2
11.1.2	Does the audit manual provide guidance on:					
	(a)	carrying out day-to-day audit work?	Y		Audit Manual	2

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)					
	(b)	complying with the Code?	Y		Audit Manual	2
11.1.3		Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?	Y			2
11.1.4		Does the Head of Internal Audit have arrangements in place to assess the performance and effectiveness of:				
	(a)	each individual audit?	Y		Review prior to issue and quality questionnaires.	2
	(b)	the internal audit service as a whole?	Y			2
11.2		Quality Assurance of Audit Work				
11.2.1		Does the Head of Internal Audit have a process in place to ensure that work is allocated to auditors who have the appropriate skills, experience and competence?	Y		Allocated on experience and qualifications. Training and team working to develop skills.	2
11.2.2		Does the Head of Internal Audit have a process in place to ensure that all staff are supervised appropriately throughout all audits?	Y		Day to day supervision provided by Internal Audit Manager	2
11.2.3		Does the supervisory process cover:				
	(a)	monitoring progress?	Y		One to ones and general updating - small team	2
	(b)	assessing quality of audit work?	Y		One to ones and general updating - small team	2
	(c)	coaching staff?	Y		Individual training as required / identified + team approach to audits.	2
11.3		Performance and Effectiveness of the Internal Audit Service				
11.3.1		Does the Head of Internal Audit have a performance management and quality assurance programme in place?	Y		Client Satisfaction Surveys are used after every audit.	2
11.3.2		Does the performance management and quality assurance framework include as a minimum:				
	(a)	a comprehensive set of targets to measure performance:	Y		Used in terms of benchmarking	2
	(i)	which are developed in consultation with appropriate parties?	Y			2
	(ii)	which are included in service level agreements, where appropriate?	Y			2
	(iii)	against which the Head of Internal Audit measures, monitors and reports appropriately on progress?	Y		Benchmarking	2
	(b)	user feedback obtained for each individual audit and periodically for the whole service?	Y		See 11.3.1. above.	2

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(c)	a periodic review of the service against the strategy and the achievement of its aims and objectives, the results of which are used to inform the future strategy?	Y			Constantly looking for improvements but not formalised.	2	
(d)	internal quality reviews to be undertaken periodically to ensure compliance with this Code and the audit manual?	Y				2	
(e)	an action plan to implement improvements?	Y				2	
11.3.3	Does the Head of Internal Audit compare the performance and the effectiveness of the service over time, in terms of both the achievement of targets and the quality of the service provided to the user?		Y			Will be reported quarterly to the Audit Committee	2

11.3.4	Do the results of the performance management and quality assurance programme evidence that the internal audit service is:						
(a)	meeting its aims and objectives?	Y				QA programme and reporting	2
(b)	compliant with the Code?	Y				QA programme and reporting	2
(c)	meeting internal quality standards?	Y				QA programme and reporting	2
(d)	effective, efficient, continuously improving?	Y				QA programme and reporting	2
(e)	adding value and assisting the organisation in achieving its objectives?	Y				QA programme and reporting	2
11.3.5	Does the Head of Internal Audit report on the results of the performance management and quality assurance programme in the annual audit report?			P		This form is reported to the Audit Committee. Results of QA programme yet to be produced as a report.	1
11.3.6	Does the Head of Internal Audit provide evidence from his or her review of the performance and quality of the internal audit service to the organisation for consideration as part of the annual review of the effectiveness of the system of internal audit?			P			1

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384 highest score possible – current rating 379 – expressed as a percentage 98.70%