

CIPFA Internal Audit Code 2006 - Compliance Checklist

Authority Name:

Adherence to Standard	Yes	Partial	No	N/A	Evidence	Ref
1 Scope of Internal Audit						
1.1 Terms of Reference						
1.1.1 Do terms of reference:					Terms of reference/financial guidance - relevant paragraphs from within Financial Guidance detailed below	1
(a) establish the responsibilities and objectives of Internal Audit?	✓				Financial Guidance - 3.4.2	1
(b) establish the organisational independence of Internal Audit?	✓				Financial Guidance - 3.4.3	1
(c) establish the accountability, reporting lines and relationships between the Head of Internal Audit and:						
(i) those charged with governance?	✓				Financial Guidance - 3.4.6	1
(ii) those parties to whom the Head of Internal Audit may report?	✓				Financial Guidance - 3.4.3	1
(d) recognise that Internal Audit's remit extends to the entire control environment of the organisation?	✓				Financial Guidance - 3.4.1, 3.4.2	1
(e) identify Internal Audit's contribution to the review of the effectiveness of the control environment?	✓				Financial Guidance - 3.4.1, 3.4.2	1
(f) require and enable the Head of Internal Audit to deliver an annual audit opinion?	✓				Requirement reflected in strategy	3
(g) define the role of Internal Audit in any fraud-related or consultancy work (see also 1.3.2)?	✓				Financial Guidance & Counter Fraud & Corruption Strategy (4.5, 5.3.3)	4
(h) explain how Internal Audit's resource requirements will be assessed?	✓				IA Strategy & Operational Plan	3
(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?	✓				Financial Guidance - 3.4.5	
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?	✓				Review of financial guidance - on going	5
1.1.3 Have the terms of reference been formally approved by the organisation?	✓				Financial guidance approved by Audit & Governance Cttee 25/10/12	6
1.1.3 Are terms of reference regularly reviewed?	✓				On-going, latest review completed & approved 25/10/12	6
1.2 Scope of Work						

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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?	✓				Risk matrix completed to identify high risk areas, also risk register reviewed as part of annual audit planning.	
1.2.3 Where services are provided in partnership has the Head of Internal Audit identified:						
(a) how assurance will be sought?	✓				Working together - assurance provided to county re pension contributions etc, partnership database and guidance details assurance required and access levels of authority for partnerships.	
(b) agreed access rights where appropriate?		✓			Carried out by the Partnership officers	
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	✓				PDR and team meetings (due to staffing numbers minutes of team meetings not recorded.	12
(b) resources to do this?	✓				Audit plan & audit strategy	2 & 3
1.3.2 Do the terms of reference define Internal Audit's role in:						
(a) fraud and corruption?	✓				Portfolio and Anti fraud & Corruption strategy	4
(b) consultancy work?	✓					
1.4 Fraud and Corruption						
1.4.2 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?	✓				Named as one of the officers that can be approached also identified in Capability & Conduct Policy	4 & 7
Overall Conclusion - Scope	20	1				
2 Independence						
2.1 Principles of Independence						
2.1.1 Is Internal Audit:						
(a) independent of the activities it audits?	✓					8

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(b) free from any non-audit (operational) duties?	✓					8
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?	✓					
2.2 Organisational Independence						
2.2.1 Does the status of Internal Audit allow it to demonstrate independence?	✓					
2.2.2 Does the Head of Internal Audit have direct access to:						
(a) officers?	✓				Line manager - Executive Director Corporate Services, access to the Chief Executive - financial guidance ref 3.4.3	1
(b) members?	✓				Audit & Governance cttee	9
2.2.2 Does the Head of Internal Audit report in his or her own name to members and officers?	✓				copy of committee minutes detailing report taken to A & G by Head of Internal Audit	6
2.2.3 (a) Is there an assessment that the budget for Internal Audit is adequate?		✓			Based on previous years budget. HIAS professional view taken regarding the adequacy of the number of days available for audit plans. Audit strategy refers to process to advise committee if opinion is negative	
(b) Does any budget delegated to service areas ensure that:						
(i) Internal Audit adherence to the Code is not compromised?	✓					
(ii) the scope of Internal Audit is not affected?	✓					
(iii) Internal Audit can continue to provide assurance for the Statement on Internal Control?	✓					
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?	✓				Executive Director Corporate Services	10 & 11
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?				✓	But would consider if applicable	
2.5 Declaration of Interest						

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2.5.1 Do audit staff make formal declarations of interest?	✓					13
2.5.2 Does the planning process take account of the declarations of interest registered by staff?				✓	N/A none made	
Overall Conclusion - Independence	12	1		2		
3 Ethics for Internal Auditors						
3.1 Purpose						
3.1.1 Does the Head of Internal Audit regularly remind staff of their ethical responsibilities?	✓				PDR process, also part of membership of professional bodies	12
3.2 Integrity						
3.2.1 Has the internal audit team established an environment of trust and confidence?	✓				Demonstrated through responses to annual questionnaire	14
3.2.1 Do internal auditors demonstrate integrity in all aspects of their work?	✓					
3.3 Objectivity						
3.3.2 Are internal auditors perceived as being objective and free from conflicts of interest?	✓					
3.3.3 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?				✓		
3.3.4 Are staff rotated on regular/annually audited areas?	✓					
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?	✓				completed through PDR process	12
(b) the purpose, risks and issues of the service area?	✓				PDR's, team meetings	12
(c) the scope of each audit assignment?	✓				job control record issued	15
(d) relevant legislation and other regulatory arrangements that relate to the audit?	✓				highlighted in job control record where applicable	15
3.5 Confidentiality						
3.5.1 Do internal audit staff understand their obligations in respect to confidentiality?	✓					

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Overall Conclusion - Ethics	10			1		
4 Audit Committees						
4.1 Purpose of the Audit Committee						
4.1.1 Does the organisation have an independent audit committee?	✓				Audit & Governance Committee	16
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?	✓					
4.2.2 Does the committee approve the internal audit strategy and monitor progress?	✓				Terms of reference for committee	9
4.2.2 Does the committee approve the annual internal audit plan and monitor progress?	✓				Terms of reference for committee and quarterly audit report	9 & 17
4.2.4 Does the Head of Internal Audit:						
(a) attend the committee and contribute to its agenda?	✓				Committee minutes	6
(b) participate in the committee's review of its own remit and effectiveness?	✓				Cttee review completed March 2012	
(c) ensure that the committee receives and understands documents that describe how Internal Audit will fulfil its objectives?	✓					
(d) report on the outcomes of internal audit work to the committee?	✓				quarterly report	17
(e) establish if anything arising from the work of the committee requires consideration of changes to the audit plan, or vice versa?	✓					
(f) present the annual internal audit report to the committee?	✓				within terms of reference	9
4.2.5 Is there the opportunity for the Head of Internal Audit to meet privately with the audit committee?	✓				would be if required	
Overall Conclusion - Audit Committees	11					
5 Relationships						
5.1 Principles of Good Relationships						
5.1.2 Is there a protocol that defines the working relationship for Internal Audit with:						
(a) management?	✓				In audit manual	18
(b) other internal auditors?	✓					18
(c) external auditors?	✓					18
(d) other regulators and inspectors?	✓					

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(e) elected members?	✓				Constitution	
5.2 Relationships with Management						
5.2.1 Does the Head of Internal Audit seek to maintain effective relationships between internal auditors and managers?	✓					
5.2.2 Is the timing of audit work planned in conjunction with management?	✓				Discussions about timings during the audit planning process and also throughout the year.	
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?	✓					
5.4 Relationships with External Auditors						
5.4.2 Is it possible for Internal Audit and External Audit to rely on each other's work?	✓				External Audit Opinion	19
5.4.3 Are there regular meetings between the Head of Internal Audit and the External Audit Manager?		✓			meetings take place but not on a scheduled basis	
5.4.3 Are the internal and external audit plans co-ordinated?		✓			External Audit advised of Internal Audit plans and vice versa and taken into account	
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?				✓	Not directly. Not considered required other than for external audits	
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?	✓				Audit manual & Constitution	18
5.6.1 Does the Head of Internal Audit maintain good working relationships with members?	✓					
Overall Conclusion - Relationships	11	2		1		
6 Staffing, Training and Continuing Professional Development						
6.1 Staffing Internal Audit						

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6.1.1 Is Internal Audit appropriately staffed (numbers, grades, qualifications, personal attributes and experience) to achieve its objectives and comply with these standards?	✓				Review completed against other Staffordshire authorities and salaries, staff numbers and qualifications completed annually.	
6.1.1 Does the Head of Internal Audit have access to appropriate resources where the necessary skills and expertise are not available within the internal audit team?	✓				Audit contract - IT specialist. Ability to call off contract for other areas of audit	
6.1.2 Is the Head of Internal Audit professionally qualified and experienced?	✓					
6.1.2 Does the Head of Internal Audit have wide experience of internal audit and management?	✓					
6.1.3 (a) Do all internal audit staff have up-to-date job descriptions?	✓					22
(b) Are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for internal audit staff?	✓					23
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?	✓				PDR process. Updated JD's through JE process and reviewed annually with PDR process	12, 22, 23
(b) Are individual auditors periodically assessed against these predetermined skills and competencies?	✓				PDR, also CPD requirements for membership of professional bodies.	12
(c) Are training or development needs identified and included in an appropriate ongoing development programme?	✓				Future training requirements identified in PDR	12
(d) Is the development programme recorded, regularly reviewed and monitored.	✓				Training requirements passed to HR Advisor - Training and then training approved as necessary during year. 6monthly review of PDR	
6.2.2 Do individual auditors maintain a record of their professional training and development activities?	✓				CPD requirements	
Overall Conclusion - Staffing, Training and CPD						
	11					
7 Audit Strategy and Planning						
7.1 Audit Strategy						
7.1.1 (a) Is there an <i>internal audit</i> strategy for delivering the service?	✓				Audit manual. Audit strategy	3

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(b) Is it kept up to date with the organisation and its changing priorities?	✓					
7.1.2 Does the strategy include:						
(a) Internal Audit objectives and outcomes?	✓					
(b) how the Head of Internal Audit will form and evidence his or her opinion on the control environment?	✓				In strategy	
(c) how Internal Audit's work will identify and address local and national issues and risks?	✓					
(d) how the service will be provided, ie internally, externally, or a mix of the two?	✓					
(e) the resources and skills required to deliver the strategy?	✓					
7.1.3 Has the strategy been approved by the audit committee?	✓				A & G Committee 28 March 2013	6
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?	✓				Audit plan takes into account corporate risk register	
7.2.1 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?	✓					
7.2.1 Are stakeholders consulted on the audit plan?	✓				Annual meetings with relevant managers when developing the audit plan	
7.2.2 Does the plan demonstrate a clear understanding of the organisation's functions?	✓					
7.2.3 Does the plan:						
(a) cover a fixed period of no longer than one year?	✓				Audit plan	
(b) outline the assignments to be carried out?	✓					
(c) prioritise assignments?	✓					
(d) estimate the resources required?	✓					
(e) differentiate between assurance and other work?	✓					
(f) allow a degree of flexibility?	✓					
7.2.4 If there is an imbalance between the resources available and resources needed to deliver the plan, is the audit committee informed of proposed solutions?	✓				This would be the case. Resources considered to be appropriate	

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7.2.4 Has the plan been approved by the audit committee?	✓				Noted in quarterly report	
7.2.5 If significant matters arise that jeopardise the delivery of the plan, are these addressed and reported to the audit committee?	✓					
Overall Conclusion - Strategy and Planning	21					
8 Undertaking Audit Work						
8.1 Planning						
8.1.1 (a) Is a brief prepared for each audit?	✓				copy of completed brief	20
(b) Is the brief discussed and agreed with the relevant managers?	✓					
8.1.1 Does the brief set out:						
(a) objectives?	✓					
(b) scope?	✓					
(c) timing?	✓					
(d) resources?	✓				Identifies staff involved in the audit but not the number of days. Not felt appropriate as not all of the audit days are on site. Directors have a copy of the audit plan and this is available on the website.	20
(e) reporting requirements?	✓				Identifies who will receive the full audit report and who will receive the Executive Brief	20
8.2 Approach						
8.2.1 Is a risk-based audit approach used?	✓				For relevant audits and where appropriate	
8.2.3 Does the audit approach show when management should be informed of interim findings where key (serious) issues have arisen?	✓					
8.2.4 Does the audit approach include a quality review process for each audit?	✓				Audit signed off as reviewed on Covalent system	21
8.3 Recording Audit Assignments						
8.3.1 Has the Head of Internal Audit defined a standard for audit documentation and working papers?	✓				file structure and audit manual	24

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8.3.1 Do quality reviews ensure that the defined standard is followed consistently for all audit work?	✓					
8.3.2 Are working papers such that an experienced auditor can easily:						
(a) identify the work that has been performed?	✓					
(b) re-perform it if necessary?	✓					
(c) see how the work supports the conclusions reached?	✓					
8.3.3 Is there a defined policy for the retention of all audit documentation, both paper and electronic?	✓				In line with document retention	
8.3.3 Do all retention and access policies conform to appropriate legislation, ie Data Protection Act, Freedom of Information Act, etc and any organisational requirements?	✓					
8.3.3 Is there an access policy for audit files and records?	✓				extract from audit manual	25
Overall Conclusion - Undertaking Audit Work	18					
9 Due Professional Care						
9.2 Responsibilities of the Individual Auditor						
9.2.1 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?	✓				Objectivity & Independence Declaration	32
(b) declaring interests that could be perceived to be conflicting or could potentially lead to conflict?	✓					
(c) receiving and giving gifts and hospitality from employees, clients, suppliers or third parties?	✓				Gifts and hospitality policy	26
(d) using all reasonable care in obtaining sufficient, relevant and reliable evidence on which to base conclusions?	✓					
(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?	✓					
(f) having sufficient knowledge to identify indicators that fraud or corruption may have been committed?	✓					
(g) disclosing all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice?	✓					
(h) disclosing any non-compliance with these standards?	✓					

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(i) not using information they gain in the course of their duties for personal use?	✓					
9.3 Responsibilities of the Head of Internal Audit						
9.3.1 Has the Head of Internal Audit established a monitoring and review programme to ensure that due professional care is achieved and maintained?	✓					
9.3.2 Are there systems in place for individual auditors to disclose any suspicions of fraud, corruption or improper conduct?	✓				Through line manager. Whistleblowing Policy	27
Overall Conclusion - Due Professional Care	11					
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?	✓				Audit report format	28
10.1.3 Has the Head of Internal Audit determined the way in which Internal Audit will report?	✓					28
10.1.4 Has the Head of Internal Audit set out the standards for internal audit reporting?	✓					28
10.1.5 Are there laid-down timescales for reports to be issued?	✓				Performance indicators, detailed in Business Plan and on Covalent	
10.2 Reporting on Audit Work						
Do the reporting standards include:						
(a) format of the reports?	✓					28
(b) quality assurance of reports?	✓					28
(c) the need to state the scope and purpose of the audit?	✓					28
(d) the requirement to give an opinion?	✓					28
(e) process for agreeing reports with the recipient?	✓				Time line discussed with Manager at start of audit	
(f) an action plan or record of points arising from the audit and, where appropriate, of agreements reached with management together with appropriate timescales?	✓				Audit Opinion & Action Plan	29
10.2.3 Does the audit reporting process include discussion and agreement of reports?	✓					29

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10.2.4 Has the Head of Internal Audit determined a process for prioritising recommendations according to risk?	✓				Detailed in the pre meet document	20
10.2.5 Are areas of disagreement recorded appropriately?	✓					
10.2.5 Are those weaknesses giving rise to significant risks that are not agreed drawn to the attention to senior management?	✓					
10.2.6 Is the circulation of each audit report determined when preparing the audit brief?	✓				Completed in pre-meet document	20
10.2.6 (a) Does the reporting process include details of circulation of that particular audit report?	✓				covering memo and emails would set out who receives copies	
(b) Is this included in the brief for each individual audit?	✓					20
10.2.7 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?	✓				Yes various reports go to CMT	
(b) risk registers are updated?				✓	Managers are advised, where relevant, to update risk registers. This is not in Internal Audit's control	
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?	✓				follow up report	
10.3.2 Has the Head of Internal Audit established appropriate escalation procedures for internal audit recommendations not implemented by the agreed date?	✓				what to expect document. Report to committee to highlight	30
10.3.3 Where appropriate, is a revised opinion given following a followup audit and reported to management?	✓					
10.3.4 Are the findings of audits and follow-ups used to inform the planning of future audit work?	✓					
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?	✓					
10.4.2 Does the Head of Internal Audit's annual report:					annual report. AGS	
(a) include an opinion on the overall adequacy and effectiveness of the organisation's control environment?	✓					

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(b) disclose any qualifications to that opinion, together with the reasons for the qualification?	✓					
(c) present as summary of the audit work from which the opinion was derived, including reliance placed on work by other assurance bodies?	✓					
(d) draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Statement on Internal Control?	✓					
(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?	✓					
(f) comment on compliance with the standards of the Code?	✓					
(g) communicate the results of the internal audit quality assurance programme?	✓					
10.4.3 Has the Head of Internal Audit made provision for interim reporting to the organisation during the year?	✓				quarterly report	17
Overall Conclusion - Reporting	31			1		
11 Performance, Quality and Effectiveness						
11.1 Principles of Performance, Quality and Effectiveness						
11.1.1 Is there an audit manual?	✓				Audit manual - held electronically	
11.1.1 Does the audit manual provide guidance on:						
(a) carrying out day-to-day audit work?	✓					
(b) complying with the Code?	✓					
11.1.1 Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?	✓					
11.1.2 Does the Head of Internal Audit have arrangements in place to assess the performance and effectiveness of:						
(a) each individual audit?	✓					
(b) the internal audit service as a whole?	✓					
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?	✓				Knowledge of Auditors abilities	

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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?	✓				Audit Control Sheet	21
11.2.2 Does the supervisory process cover:						
(a) monitoring progress?	✓				team meetings	
(b) assessing quality of audit work?	✓				Audit Control Sheet	21
(c) coaching staff?	✓					
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?	✓				review of files - documented on each file. PI review. Quarterly reports to audit & governance committee	17
11.3.2 Does the performance management and quality assurance framework include as a minimum:					performance indicators - on Covalent	
(a) a comprehensive set of targets to measure performance:	✓					
(i) which are developed in consultation with appropriate parties?	✓					
(ii) which are included in service level agreements, where appropriate?				✓		
(iii) against which the Head of Internal Audit measures, monitors and reports appropriately on progress?	✓					
(b) user feedback obtained for each individual audit and periodically for the whole service?	✓				user satisfaction surveys by audit and service (annual)	31, 14
(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?	✓					
(d) Internal quality reviews to be undertaken periodically to ensure compliance with this Code and the audit manual?	✓				annually	
(e) an action plan to implement improvements?	✓				see audit manual action plan	
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?	✓					
11.3.1 Do the results of the performance management and quality assurance programme evidence that the internal audit service is:	✓				see SCAG PI's also triannual IPF benchmarking	
(a) meeting its aims and objectives?	✓					
(b) compliant with the Code?	✓					
(c) meeting internal quality standards?	✓					

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(d) effective, efficient, continuously improving?	✓				service improvements discussed at team meetings	
(e) adding value and assisting the organisation in achieving its objectives?	✓				Annual questionnaire issued to senior managers and results collated.	14
11.3.4 Does the Head of Internal Audit report on the results of the performance management and quality assurance programme in the annual audit report?	✓					
11.3.5 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?	✓					
Overall Conclusion - Performance, Quality and Effectiveness	28			1		
Summary of Findings						
1 Scope of Internal Audit	20	1				
2 Independence	12	1		2		
3 Ethics for Internal Auditors	10			1		
4 Audit Committees	11					
5 Relationships	11	2		1		
6 Staffing, Training and CPD	11					
7 Audit Strategy and Planning	21					
8 Undertaking Audit Work	18					
9 Due Professional Care	11					
10 Reporting	31			1		
11 Performance, Quality and Effectiveness	28			1		
	184	4		6		

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Completed by :A Struthers

Date :31 May 2013

Reviewed by :K Beavis

Date :7 June 2013
