

CHECKLIST – COMPLIANCE WITH THE CODE

Please tick to indicate Y = YES, P = PARTIAL, N = NO. Where ‘partial’ or ‘no’, you should give reasons for any non-compliance, and any compensating measures in place or actions in progress to address this.

Ref	Adherence to the Standard	Y	P	N	Evidence
1	Scope of Internal Audit				
1.1	Terms of Reference				
1.1.1	Do terms of reference: <ul style="list-style-type: none"> (a) establish the responsibilities and objectives of Internal Audit? (b) establish the organisational independence of Internal Audit? (c) establish the accountability, reporting lines and relationships between the Head of Internal Audit and: <ul style="list-style-type: none"> (i) those charged with governance? (ii) those parties to whom the Head of Internal Audit may report? (d) recognise that Internal Audit’s remit extends to the entire control environment of the organisation? (e) identify Internal Audit’s contribution to the review of the effectiveness of the control environment? (f) require and enable the Head of Internal Audit to deliver an annual audit opinion? (g) define the role of Internal Audit in any fraud-related or consultancy work (see also 1.3.2)? (h) explain how Internal Audit’s resource requirements will be assessed? (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? 	√			Included in Financial Regulations, Service Plan and Internal Audit Charter Audit Strategy, Service Plan and Internal Audit Charter Financial Regulations and Internal Audit Charter Annual Internal Audit Report and Opinion Anti-Fraud and Corruption Policy Resource levels reviewed and commented on by Audit Committee Whistleblowing Policy and Financial Regulations
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?	√			The Chief Internal Auditor advises the Council on any changes to the terms of reference

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1.1.3	Have the terms of reference been formally approved by the organisation?	√			Approved by SMB and Audit Committee
1.1.4	Are terms of reference regularly reviewed?	√			Reviewed on an annual basis in accordance with the Service Planning cycle
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?	√			Audit Plan developed on a risk basis
1.2.2	Where services are provided in partnership has the Head of Internal Audit identified: (a) how assurance will be sought? (b) agreed access rights where appropriate?	√ √			SBC and N Herts DC agreed protocol arrangements
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 (b) resources to do this?	√ √			Internal audit related advice and assistance only, relating to systems and processes. Local expertise in fraud and corruption work augmented with access to Council's anti-fraud team.
1.3.2	Do the terms of reference define Internal Audit's role in: (a) fraud and corruption? (b) consultancy work?	√ √			The terms of reference cover both points
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?	√			The Anti-Fraud and Corruption Policy and the Whistleblowing Policy are on the Intranet and contain guidance on notifying Audit of suspected fraud, corruption or impropriety.

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2	Independence				
2.1	Principles of Independence				
2.1.1	Is Internal Audit: (a) independent of the activities it audits? (b) free from any non-audit (operational) duties?	√ √			Internal audit has no recognised operational duties
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?		√		Not arisen but would depend on degree of involvement
2.2	Organisational Independence				
2.2.1	Does the status of Internal Audit allow it to demonstrate independence?	√			Has reporting lines to S151 Officer, SMB and the Audit Committee of both the Council and SHL.
2.2.2	Does the Head of Internal Audit have direct access to: (a) officers? (b) members?	√ √			As 2.2.1 above
2.2.3	Does the Head of Internal Audit report in his or her own name to members and officers?	√			All audit and Committee reports in own name
2.2.4	(a) Is there an assessment that the budget for Internal Audit is adequate? (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?	√ √ √ √			Annual budgetary review Budget is not delegated to service areas
2.3	Status of the Head of Internal Audit				

Ref	Adherence to the Standard	Y	P	N	Evidence
2.3.1	Is the Head of Internal Audit managed by a member of the corporate management team?		√		Reports to Head of Finance (Deputy S151 Officer). However has monthly meetings with Strategic Director Resources as S151 Officer.
2.5	Independence of Internal Audit Contractors				
2.5.1	Does the planning process recognise and tackle potential conflicts of interest where contractors also provide non-internal audit services?	√			Contractors are not used to provide non-internal audit services
2.6	Declaration of Interest				
2.6.1	Do audit staff make formal declarations of interest?	√			Compliance with Code of Conduct for Employees
2.6.2	Does the planning process take account of the declarations of interest registered by staff?	√			No declarations registered to date
3	Ethics for Internal Auditors				
3.1	Purpose				
3.1.1	Does the Head of Internal Audit regularly remind staff of their ethical responsibilities?		√		To some extent covered by the Terms of Reference and Audit Strategy
3.2	Integrity				
3.2.1	Has the internal audit team established an environment of trust and confidence?	√			Internal Audit is the first reference for any special investigation including to assist with management responsibilities.
3.2.2	Do internal auditors demonstrate integrity in all aspects of their work?	√			Internal Audit are asked to get involved in confidential responsibilities
3.3	Objectivity				

Ref	Adherence to the Standard	Y	P	N	Evidence
3.3.1	Are internal auditors perceived as being objective and free from conflicts of interest?	√			Acknowledged as an independent appraisal activity
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?			√	Not applicable
3.3.3	Are staff rotated on regular/annually audited areas?		√		Staff are rotated where appropriate but some jobs require a level of expertise
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? (b) the purpose, risks and issues of the service area? (c) the scope of each audit assignment? (d) relevant legislation and other regulatory arrangements that relate to the audit?	√ √ √ √			Service Plan, team meetings, 1:1 meetings, pre-audit meetings/briefings Audit checklist, terms of reference for each assignment Scope of each assignment before commencement of job Included in discussions regarding scope of assignment to be undertaken
3.5	Confidentiality				
3.5.1	Do internal audit staff understand their obligations in respect to confidentiality?	√			On the job training
4	Audit Committees				
4.1	Purpose of the Audit Committee				

Ref	Adherence to the Standard	Y	P	N	Evidence
4.1.1	Does the organisation have an independent audit committee?	√			Audit Committee agenda and minutes
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?	√			Audit Committee work plan contains various internal audit agenda items. Audit Committee training events.
4.2.2	Does the committee approve the internal audit strategy and monitor progress?		√		Approves the Internal Audit Terms of Reference and Strategy. Endorses audit coverage. Monitoring reports presented to every Audit Committee
4.2.3	Does the committee approve the annual internal audit plan and monitor progress?	√			Annual Audit Plan submitted to the Audit Committee for comment and approval. Monitoring reports presented to every Audit Committee.
4.2.4	Does the Head of Internal Audit: (a) attend the committee and contribute to its agenda? (b) participate in the committee's review of its own remit and effectiveness? (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? (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?	√ √ √ √ √ √			The Chief Internal Auditor attends all Audit Committee meetings The committee agenda, reports and minutes provide evidence that all these standards are achieved.
4.2.5	Is there the opportunity for the Head of Internal Audit to meet privately with the audit committee?	√			This private meeting has never been required but the line of communication is open and such a meeting would take place if required.
5	Relationships				
5.1	Principles of Good Relationships				

Ref	Adherence to the Standard	Y	P	N	Evidence
5.1.1	Is there a protocol that defines the working relationship for Internal Audit with: (a) management? (b) other internal auditors? (c) external auditors? (d) other regulators and inspectors? (e) elected members?	√ √ √ √ √			Audit Charter provides evidence. Managers are consulted on the Audit Plan and on the scope of each audit undertaken. (Evidence held on audit files) Working relationships established as and when required Agree on an annual basis the joint working relationship with the Audit Commission Working relationships established as and when required Employer/Member protocol is included in the Code of Conduct for Employees
5.2	Relationships with Management				
5.2.1	Does the Head of Internal Audit seek to maintain effective relationships between internal auditors and managers?	√			Satisfaction surveys are undertaken
5.2.2	Is the timing of audit work planned in conjunction with management?	√			On an exception basis. Timing is usually determined by internal audit.
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?	√			The pilot Audit Partnership with N Herts DC worked to mutual protocol arrangements
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?	√			Managed audit status. Annual external audit opinion. Comments usually included in the Audit Commission's annual Audit and Inspection letter.
5.4.2	Are there regular meetings between the Head of Internal Audit and the External Audit Manager?		√		Not regular meetings - as and when required
5.4.3	Are the internal and external audit plans co-ordinated?	√			Discussions are held with the Audit Commission to agree work to be undertaken by Internal Audit. Mainly on key financial systems.

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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?		√		Dialogue established as and when considered necessary
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?	√			The Terms of Reference do define such channels of communications. Reports are submitted on a regular basis to the Audit Committee.
5.6.2	Does the Head of Internal Audit maintain good working relationships with members?	√			Comments in the minutes of meetings of the Audit Committee generally reflect Member satisfaction with the work of Internal Audit
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?		√		The establishment for internal audit has a range of relevant experience and qualifications. However there has been a period of change during 2007/08. The Audit Commission's Review of Internal Audit Management Arrangements indicated insufficient resources to deliver the 2007/08 audit plan. It noted the audit arrangements are currently being reviewed to address this shortfall and recruit a full time Chief Internal Auditor.
6.1.2	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?	√			The above review will increase resources so that the necessary skills and expertise are available to complete the annual audit plan to the required standards.
6.1.3	Is the Head of Internal Audit professionally qualified and experienced?	√			Essential criteria on job description and person specification
6.1.4	Does the Head of Internal Audit have wide experience of internal audit and management?	√			Essential criteria on job description and person specification

Ref	Adherence to the Standard	Y	P	N	Evidence
6.1.5	(a) Do all internal audit staff have up-to-date job descriptions? (b) Are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for internal audit staff?	√ √			Job descriptions and person specifications
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? (b) Are individual auditors periodically assessed against these predetermined skills and competencies? (c) Are training or development needs identified and included in an appropriate ongoing development programme? (d) Is the development programme recorded, regularly reviewed and monitored.	√ √ √ √			Job descriptions define the skills and competencies required for each of the specific grades etc. Review of quality of work produced is undertaken on every assignment completed. There are also staff PDM's and Training Plans. See above See comments above
6.2.2	Do individual auditors maintain a record of their professional training and development activities?	√			Staff PDM's and training plans. Each individual auditor also maintain their own record.
7	Audit Strategy and Planning				
7.1	Audit Strategy				
7.1.1	(a) Is there an internal audit strategy for delivering the service? (b) Is it kept up to date with the organisation and its changing priorities?	√ √			The internal audit strategy was approved by the Audit Committee in March 2008. It will be reviewed on a regular basis.
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? (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	√ √ √ √			All these points are included in the Audit Strategy

Ref	Adherence to the Standard	Y	P	N	Evidence
	<p>mix of the two?</p> <p>(e) the resources and skills required to deliver the strategy?</p>	√			
7.1.3	Has the strategy been approved by the audit committee?	√			Approved by the Audit Committee in March 2008
7.2	Audit Planning				
7.2.1	Is there a risk-based plan that is informed by the organisations risk management, performance management and other assurance processes?	√			Audit Plan produced on a risk basis. Internal Audit landscape determined and incorporated into an indicative three year work plan.
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?	√			Audit plan based upon materiality and past audit results
7.2.3	Are stakeholders consulted on the audit plan?	√			Heads of Service consulted to identify issues in their services. S151 Officer reviews draft audit plan. Report to SMB and Audit Committee. Similar process for SHL.
7.2.4	Does the plan demonstrate a clear understanding of the organisation's functions?	√			The audit plan is comprehensive and covers all the Council's functions. All key financial systems are included and the plan is developed in consultation with Heads of Service and the S151 Officer.
7.2.5	Does the plan: <ul style="list-style-type: none"> (a) cover a fixed period of no longer than one year? (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? 	√ √ √ √ √ √			The audit plan covers all these aspects
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?	√			Reports to the Audit Committee including the report covering the audit plan to the March 2008 meeting.
7.2.7	Has the plan been approved by the audit committee?	√			Report to March 2008 Audit Committee

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7.2.8	If significant matters arise that jeopardise the delivery of the plan, are these addressed and reported to the audit committee?	√			If and when required, further reports would be presented to the Audit Committee.
8	Undertaking Audit Work				
8.1	Planning				
8.1.1	(a) Is a brief prepared for each audit? (b) Is the brief discussed and agreed with the relevant managers?	√ √			Brief on each audit file Scope and objectives of each audit are discussed with the individual auditors before undertaking the work.
8.1.2	Does the brief set out: (a) objectives? (b) scope? (c) timing? (d) resources? (e) reporting requirements?	√ √ √ √ √			The audit brief covers all these aspects
8.2	Approach				
8.2.1	Is a risk-based audit approach used?	√			Planning material on each audit file, specifically risk map
8.2.2	Does the audit approach show when management should be informed of interim findings where key (serious) issues have arisen?		√		Experience and consultation with the Chief Internal Auditor and other relevant officers takes place.
8.2.3	Does the audit approach include a quality review process for each audit?	√			Quality review paperwork on each file. Every job undertaken is reviewed by the Chief Internal Auditor prior to the issue of the appropriate reports.
8.3	Recording Audit Assignments				
8.3.1	Has the Head of Internal Audit defined a standard for audit documentation and working papers?	√			All the standard documentation is included in the Audit Manual and every assignment is completed using this documentation.

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8.3.2	Do quality reviews ensure that the defined standard is followed consistently for all audit work?	√			Quality review paperwork on each file. Every audit is reviewed to ensure adherence to the agreed standards.
8.3.3	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?	√ √ √			Working papers on individual audit files
8.3.4	Is there a defined policy for the retention of all audit documentation, both paper and electronic?	√			The current and previous files are retained
8.3.5	Do all retention and access policies conform to appropriate legislation, ie Data Protection Act, Freedom of Information Act, etc and any organisational requirements?	√			The Council's corporate policy is followed
8.3.6	Is there an access policy for audit files and records?	√			Files must be signed for in a register
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? (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? (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?	√ √ √ √ √			Included in the Audit Manual Included in the Code of Conduct for Employees Included in the Code of Conduct for Employees Included in the Audit Manual Included in the Audit Manual

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	(f) having sufficient knowledge to identify indicators that fraud or corruption may have been committed?	√			Included in the Audit Manual
	(g) disclosing all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice?	√			Included in the Audit Manual
	(h) disclosing any non-compliance with these standards?	√			Included in the Audit Manual
	(i) not using information they gain in the course of their duties for personal use?	√			Included in the Code of Conduct for Employees
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?	√			File review process on each file. The Chief Internal Auditor reviews all audit files and reports prior to their issue to management.
9.3.2	Are there systems in place for individual auditors to disclose any suspicions of fraud, corruption or improper conduct?	√			Such issues would be raised with the Chief Internal Auditor immediately at the time of discovery. Team meetings and 1:1 meetings also take place.
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?	√			Every audit report includes a 'Conclusion' paragraph that contains an opinion on the control environment.
10.1.2	Has the Head of Internal Audit determined the way in which Internal Audit will report?	√			Included in the audit manual and the Annual Internal Audit Reports
10.1.3	Has the Head of Internal Audit set out the standards for internal audit reporting?	√			Included in the audit manual
10.1.4	Are there laid-down timescales for reports to be issued?	√			Included in the audit manual and Internal Audit Charter

Ref	Adherence to the Standard	Y	P	N	Evidence
10.2	Reporting on Audit Work				
10.2.1	Do the reporting standards include: (a) format of the reports? (b) quality assurance of reports? (c) the need to state the scope and purpose of the audit? (d) the requirement to give an opinion? (e) process for agreeing reports with the recipient? (f) an action plan or record of points arising from the audit and, where appropriate, of agreements reached with management together with appropriate timescales?	√ √ √ √ √ √			Standard documents File review documents Terms of reference for each assignment Protocols in audit charter and audit manual Management action plans
10.2.2	Does the audit reporting process include discussion and agreement of reports?	√			End of audit exit meetings Clearance of draft reports and management action plans
10.2.3	Has the Head of Internal Audit determined a process for prioritising recommendations according to risk?	√			Prioritised management action plans
10.2.4	Are areas of disagreement recorded appropriately?	√			Management action plans
10.2.5	Are those weaknesses giving rise to significant risks that are not agreed drawn to the attention to senior management?	√			Management action plans
10.2.6	Is the circulation of each audit report determined when preparing the audit brief?	√			Protocol determined in audit charter
10.2.7	(a) Does the reporting process include details of circulation of that particular audit report? (b) Is this included in the brief for each individual audit?	√ √			Protocol determined in audit charter
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? (b) risk registers are updated?	√ √			Audit Committee and S151 Meetings

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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?	√			Included in the audit plan
10.3.2	Has the Head of Internal Audit established appropriate escalation procedures for internal audit recommendations not implemented by the agreed date?	√			Escalation to Head of Finance, S151 Officer and Audit Committee as appropriate
10.3.3	Where appropriate, is a revised opinion given following a follow-up audit and reported to management?	√			Associated follow up reports
10.3.4	Are the findings of audits and follow-ups used to inform the planning of future audit work?	√			Included in the audit plan
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?	√			Annual audit report and opinion
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? (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	√ √ √ √ √ √ √			Included in annual audit report and opinion

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	programme?				
10.4.3	Has the Head of Internal Audit made provision for interim reporting to the organisation during the year?	√			Contingency provision included in audit plan
11	Performance, Quality and Effectiveness				
11.1	Principles of Performance, Quality and Effectiveness				
11.1.1	Is there an audit manual?	√			Standard documents
11.1.2	Does the audit manual provide guidance on: (a) carrying out day-to-day audit work? (b) complying with the Code?	√	√		Standard documents Guidance on complying with the Code is not fully covered
11.1.3	Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?		√		Standard documents Requires updating to reflect changes in working practices and standards
11.1.4	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?	√ √			File review arrangements and documents Performance indicators, standards and targets
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?	√			Audits are assigned according to the skills mix required and so that there is adequate supervision.
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?	√			Deputy Audit Manager in post. Staff undertaking work are subject to ongoing supervision. From the initial scope/commencement of assignment to the issue of the final report.
11.2.3	Does the supervisory process cover: (a) monitoring progress?	√			Audit file documents

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	(b) assessing quality of audit work? (c) coaching staff?	√ √			Job descriptions and person specification
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?	√			A range of PI's, targets and standards. File review documents. Performance measures are defined and results are included in the annual internal audit report.
11.3.2	Does the performance management and quality assurance framework include as a minimum: (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? (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? (e) an action plan to implement improvements?	√ √ √ √ √ √ √			As above Satisfaction surveys Included in SLA with SHL Annual internal audit report and opinion. Regular update meetings with Head of Finance Satisfaction surveys Internal audit is subject to periodical review by external audit which has just carried out a review of internal audit management arrangements. This is undertaken every 3 years. Internal quality reviews are undertaken by the Chief Internal Auditor for all audit work.
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?	√			Annual internal audit report and opinion. Comparisons are undertaken with previous years' performances. Any under achievements against measures are investigated.
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? (b) compliant with the Code? (c) meeting internal quality standards? (d) effective, efficient, continuously improving?	√ √ √ √			Annual internal audit report and opinion Management action plans

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	(e) adding value and assisting the organisation in achieving its objectives?	√			
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?	√			Performance results against a number of indicators are included in the annual internal audit report. An analysis of internal audit customer feedback is also provided.
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?	√			Annual internal audit report and opinion