

THURROCK Internal Audit Service - Conformance with the Public Sector Internal Audit Standards - Checklist

Ref	Conformance with the Standard	Y	P	N	Evidence
1	Definition of Internal Auditing				
	Using evidence gained from assessing conformance with other Standards, is the internal audit activity: a) Independent? b) objective?			✓	It is clear from the Best Value report that the Chief Internal Auditor (CIA) was not acting independently and his objectivity was being impaired through the reporting lines.
	Using evidence gained from assessing conformance with other Standards, does the internal audit activity use a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes within the organisation?		✓		It does now through the use of TeamMate. However, this has only effectively been being used since June 2023.
2	Code of Ethics				
	Integrity Using evidence gained from assessing conformance with other Standards, do internal auditors: a) Perform their work with honesty, diligence and responsibility? b) observe the law and make disclosures expected by the law and the profession? c) Not knowingly partake in any illegal activity nor engage in in acts that are discreditable to the profession of internal auditing or to the organisation? d) Respect and contribute to the legitimate and ethical objectives of the organisation?	✓			Nothing has come to our attention to suggest the team are not working with integrity. In addition, they have to make a declaration of interest annually and also for every review.
	Objectivity Using evidence gained from assessing conformance with other Standards, do internal auditors display objectivity by not: a) Taking part in any activity or relationship that may impair or be presumed to impair their unbiased assessment? b) Accepting anything that may impair or be presumed to impair their professional judgement? c) Disclosing all material facts known to them that, if not disclosed, may distort the reporting of activities under review?	✓			Nothing has come to our attention to suggest the team are not working with integrity. In addition, they have to make a declaration of interest annually and also for every review.
	Confidentiality Using evidence gained from assessing conformance with other Standards, do internal auditors display objectivity by:	✓			All staff have received GDPR and Information Security training so are aware of their responsibilities in respect of confidentiality.

<p>a) Acting prudently when using information acquired in the course of their duties and protecting that information?</p> <p>b) Not using information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation?</p>			
<p>Competency Using evidence gained from assessing conformance with other Standards, do internal auditors display objectivity by:</p> <p>a) only carrying out services for which they have the necessary knowledge, skills and experience?</p> <p>b) Performing services in accordance with the PSIAS?</p> <p>c) Continually improving their proficiency and effectiveness and quality of their services, for example through CPD schemes?</p>			<p>✓ Further development is being undertaken to enhance the knowledge and skills of the team. All of the team are using TeamMate which does drive them towards compliance with the Standards and all work has to be reviewed and signed off by either the CIA or Senior Internal Auditor. Due to the section 114 notice, most training is currently on hold including CDP.</p>
<p>Do internal auditors have regard to the on Standards of Public Life's <i>Seven Principles of Public Life</i> ?</p>	✓		<p>These are detailed in the Council's Constitution (Chapter 7, part 4) Officer's Code of Conduct. All staff have access.</p>
Standards			
3 Attribute Standards			
3.1 1000 - Purpose, Authority and Responsibility			
<p>Does the internal audit charter include a formal definition of:</p> <p>a) the purpose</p> <p>b) the authority, and</p> <p>c) the responsibility</p> <p>of the internal audit activity consistent with the Public Sector Internal Audit Standards (PSIAS)?</p>	✓		<p>The Chartered Institute of Internal Auditor's definition is included in the Internal Audit Charter (IAC). See IAC.</p> <p>The IAC does defines the purpose of the Internal Audit Service. See IAC.</p> <p>Th IAC does defines the authority of the Internal Audit Service. See IAC.</p> <p>The IAC does defines the responsibility of the Internal Audit Service. See IAC.</p> <p>Consistency with the PSIAS is covered in the breakdown of the definitions. See IAC.</p>
<p>Does the internal audit charter define the terms 'board' and 'senior management', for the purposes of the internal audit activity? Note that it is expected that the audit committee will fulfil the role of the board in the majority of instances.</p>	✓		<p>The IAC does define "Board" and "senior management" for the purpose of internal audit activity . See IAC.</p>
<p>Does the internal audit charter also:</p> <p>a) Set out the internal audit activity's position within the organisation?</p> <p>b) Establish the Chief Internal Auditor's (CIA) functional reporting</p> <p>c) Establish the accountability, reporting line and relationship between the CIA and those to whom the CIA may report administratively?</p>	✓		<p>See IAC See IAC See IAC</p>

	d) Establish the responsibility of the board and also the role of the statutory officers (such as the Chief Finance Officer (CFO), the monitoring officer and the head of paid service) with regards to internal audit?			See IAC
	e) Establish internal audit's right of access to all records, assets, personnel and premises and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities?			See IAC
	f) Define the scope of internal audit activities?			See IAC
	g) Recognise that internal audit's remit extends to the entire control environment of the organisation?			See IAC
	h) Identify internal audit's contribution to the review of effectiveness of the control environment, as set out in the Accounts and Audit (England) Regulations 2011?			See IAC
	i) Establish the organisational independence of internal audit?			See IAC
	j) Cover the arrangements for appropriate resourcing?			See IAC
	k) Define the role of internal audit in any fraud-related work?			See IAC
	l) Set out the existing arrangements within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety?			See IAC
	m) Include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities?			See IAC
	n) Define the nature of assurance services provided to the organisation, as well as assurances provided to parties external to the organisation?			Not specifically
	o) Define the nature of consulting services?			Not specifically
	p) Recognise the mandatory nature of the PSIAS?			See IAC
	Does the chief audit executive (CIA) periodically review the internal audit charter and present it to senior management and the board for approval?	✓		IAC is reviewed and presented to the Standards and Audit Committee (SAC) annually. Also goes to the Senior Leadership Team (SLT).
	Does the CIA attend audit committee meetings?	✓		CIA attends every meeting of SAC and does contribute to the work programme which details reports being presented. See minutes and attendance details.
	Does the CIA contribute to audit committee agendas?	✓		
3.2	1100 - Independence and Objectivity			
	Does the CIA have direct and unrestricted access to senior management and the board?		✓	Copy of the Constitution. The access rights in the IAC are not as extensive as in the Constitution. Regular meetings were started in 2023. CIA maintains a log of his meetings.

Does the CIA have free and unfettered access to, as well as communicate effectively with, the chief executive or equivalent and the chair of the audit committee?		✓	Constitution provides right of access IAC confirms independent access CIA requested meetings with the Chief Executive Officer (CEO). There wasn't regular engagement with CEO and Chair of SAC until recently.
Are threats to objectivity identified and managed at the following levels: a) Individual auditor? b) Engagement? c) Functional? d) Organisation?		✓	No record of any interference. Self assessments not part of the audit process. Reporting procedure not documented No record of any interference. Self assessments not part of the audit process. CIA's annual report, but not supported by evidence from say self assessments. Not conducted assessments at an organisational level to the Service's independence.
<i>1110 Organisational Independence</i>			
Does the CIA report to an organisational level equal or higher to the corporate management team?	✓		The IAC has the CIA reporting to the s151 officer, who is part of the corporate management team. However, he actually reports to the Interim Director of Legal & Governance (Monitoring Officer) who is on SLT. Charter needs updating. The Internal Audit Protocol states that reports with a negative opinion are reported to SLT.
Does the CIA report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities?	✓		Reports to the Interim Director of Legal and Governance (Monitoring Officer) who is a member of SLT.
Have reporting and management arrangements been put in place that preserve the CIA's independence and objectivity? This is of particular importance when the CIA is line managed by another officer of the authority.		✓	Constitution provides right of access IAC confirms independent access CIA requested meetings with CEO but has not had a response. There wasn't regular engagement with CEO and Chair of SAC until recently.
Does the CIA's position in the management structure: a) Reflect the influence he or she has on the control environment? b) Provide the CIA with sufficient status to ensure that audit plans, reports and action plans are discussed effectively with the board? c) Ensure that he or she is sufficiently senior and independent to be able to provide credibly constructive challenge to senior management?	✓		CIA reports directly to the Interim Director of Legal & Governance. Minutes available to evidence that audit plan, reports and action plans are discussed with members of SAC. All reports to SAC also have to go to SLT as part of the reporting process which provides an opportunity to provide challenge when appropriate. The CIA also attends DMT's quarterly.
	✓		
	✓		
Does the CIA confirm to the board, at least annually, that the internal audit activity is organisationally independent?		✓	In the Audit Strategy through the definition of Internal Audit. However, it is clear from the BVI report that this was a false impression and independence was compromised.

<p>The following examples can be used by the CIA when assessing the organisational independence of the internal audit activity: The board:</p> <p>a) approves the internal audit charter</p> <p>b) approves the risk-based audit plan</p> <p>c) approves the internal audit budget and resource plan</p> <p>d) receives communications from the CIA on the activity's performance (in relation to the plan, for example)</p> <p>e) approves decisions relating to the appointment and removal of the CIA</p> <p>f) seeks reassurance from management and the CIA as to whether there are any inappropriate scope or resource limitations.</p>			<p>The Internal Audit Charter was approved SAC on 23rd Feb 23 and this was minuted.</p> <p>Internal Audit 6-month plan was agreed at SAC on 19th July 23 but final minutes not yet available.</p> <p>Internal Audit budget is approved centrally as part of the Council's annual budget setting process.</p> <p>SAC was receiving regular progress reports but this deteriorated during 2022/23 due to the resourcing issues within the service.</p> <p>The appointment of the CIA is undertaken through the Council's HR Recruitment Team.</p> <p>SAC regularly updated on resource limitations to the service which is minuted.</p>
Does the chief executive or equivalent undertake, countersign, contribute feedback to or review the performance appraisal of the CIA?	✓		Never involved in the past. However, the CIA's appraisal is undertaken by his line manager who is a member of SLT.
Is feedback sought from the chair of the audit committee for the CIA's performance appraisal?		✓	CIA meets independently with the Chair of SAC so there is an opportunity to raise issues if there is a concern.
<i>1111 Direct Interaction with the Board</i>			
Does the CIA communicate and interact directly with the board?	✓		At Committee. Minutes available.
<i>1112 Chief Audit Executive Roles Beyond Internal Auditing</i>			
NOT INCLUDED	N/A		No roles beyond Internal Audit
<i>1120 Individual Objectivity</i>			
Do internal auditors have an impartial, unbiased attitude?		✓	Auditors have not been asked to confirm compliance with the Code of Ethics but do have to complete a declaration of interests for each assignment. Clients are provided with a feedback questionnaire after each review to provide feedback.
Do internal auditors avoid any conflict of interest, whether apparent or actual?	✓		There is guidance within the Council's Constitution under the Officer Code of Conduct. Internal Auditors have to declare any conflicts on each individual assignment in TeamMate, They also are required to sign an annual declaration.
<i>1130 Impairment to Independence or Objectivity</i>			

If there has been any real or apparent impairment of independence or objectivity, has this been disclosed to appropriate parties (depending on the nature of the impairment and the relationship between the CIA and senior management/the board as set out in the internal audit charter)?	✓		The CIA reports any impairments to SAC as part of the progress reporting process. Auditors have to complete a conflict of interest form annually but also declare any conflict on each individual audit review. The APS addresses any limitations to the scope. Any restrictions to access or resource limitations would be raised in the final report.
Have internal auditors assessed specific operations for which they have been responsible within the previous year?	✓		New team
If there have been any assurance engagements in areas over which the CIA also has operational responsibility, have these engagements been overseen by someone outside of the internal audit activity?	✓		No roles beyond Internal Audit
Are assignments for ongoing assurance engagements and other audit responsibilities rotated periodically within the internal audit team?	✓		New team so no rotation at this stage.
Have internal auditors declared interests in accordance with organisational requirements?	✓		All internal audit staff complete an annual declaration and also have to make a declaration for each assignment on TeamMate which gets reviewed and signed off.
Where any internal auditor has accepted any gifts, hospitality, inducements or other benefits from employees, clients, suppliers or other third parties (other than as may be allowed by the organisation's own policies), has this been declared and investigated fully?	✓		No Internal Auditors have received any gifts or hospitality. They do have to complete an officer register of interests each year.
Have any instances been discovered where an internal auditor has used information obtained during the course of duties for personal gain?	✓		No instances have been discovered.
Have internal auditors disclosed all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice, subject to any confidentiality agreements?	✓		The conflict of interest form is taken into account when allocating work, however Auditors will point out to the Senior Internal Auditor or CIA where they believe to be any conflicts prior to undertaking audit reviews. Where Auditors are refused access to records this will be escalated to the CIA. Scope agreed is agreed with the client and any scope limitation issues would be identified then
Have internal auditors complied with the Bribery Act 2010?	✓		Team members have undertaken Fraud & Corruption training but 1 needs to refresh.
If there has been any real or apparent impairment of independence or objectivity relating to a proposed consulting services engagement, was this disclosed to the engagement client before the engagement was accepted?	N/A		Do not undertake specific consultancy work.

	Where there have been significant additional consulting services agreed during the year that were not already included in the audit plan, was approval sought from the board before the engagement was accepted?	N/A			Do not undertake specific consultancy work.
3.3	1200 Proficiency and Due Professional Care				
	<i>1210 Proficiency</i>				
	Does the CIA hold a professional qualification, such as CMIIA/CCAB or equivalent?	✓			CIA is professionally qualified (CMIIA)
	Is the CIA suitably experienced?	✓			CIA has been in post for 7 years.
	Is the CIA responsible for recruiting appropriate internal audit staff, in accordance with the organisation's human resources processes?	✓			Yes. However, this is not defined in the job description
	Does the CIA ensure that up-to-date job descriptions exist that reflect roles and responsibilities and that person specifications define the required qualifications, competencies, skills, experience and personal attributes?		✓		Senior Internal Auditor job description updated April 22. Internal Auditor descriptions need updating.
	Does the internal audit activity collectively possess or obtain the skills, knowledge and other competencies required to perform its responsibilities?			✓	Learning and development is being provided to ensure the service will collectively possess the skills, knowledge and other competencies to meet its responsibilities.
	Where the internal audit activity does not possess the skills, knowledge and other competencies required to perform its responsibilities, does the CIA obtain competent advice and assistance?	✓			If the skills and knowledge are not available through the in-house team, the APEX framework with Croydon Council can be utilised to provide this specialist support e.g. IT Audit, Contract Audit etc.
	Do internal auditors have sufficient knowledge to evaluate the risk of fraud and anti-fraud arrangements in the organisation?	✓			Staff have all completed on-line fraud awareness training. A register of this is held within the Oracle system.
	Do internal auditors have sufficient knowledge of key information technology risks and controls?		✓		This service is brought in through the APEX framework contract. However, work is based upon available budget, which is limited due to issuing of Section 114 Notice.
	Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?		✓		Some knowledge within the team but not widely used.
	<i>1220 Due Professional Care</i>				
	Do internal auditors exercise due professional care by considering the: a) Extent of work needed to achieve the engagement's objectives?	✓			Each engagement's objectives are clearly documented on TeamMate and structured logically. The objectives have to be reviewed and approved by the CIA or Senior Internal Auditor. There is a disclaimer in each engagement plan that provides a clear statement that assurance procedures, even when performed with due professional care, do not guarantee that all risks will be identified. This is all detailed on the Assignment Planning Sheet (APS).

	b) Relative complexity, materiality or significance of matters to which assurance procedures are applied?	✓			Assurance procedures are identified in discussions with the client as part of the early planning of the engagement to determine the level of reliance that can be placed upon them and reduce duplication.
	c) Adequacy and effectiveness of governance, risk management and control processes?	✓			The APS and scope of the audit, which is discussed and agreed with the client, identifies the governance, risk management and control processes that will be reviewed.
	d) Probability of significant errors, fraud, or non-compliance?	✓			The APS and scope of the audit, which is discussed and agreed with the client, will consider the risks relating to significant errors, fraud or non-compliance during the planning stage.
	e) Cost of assurance in relation to potential benefits?	✓			A budget for each audit is recorded on TeamMate. Each audit is assessed to determine the potential benefits as part of the 6-month planning process.
	Do internal auditors exercise due professional care during a consulting engagement by considering the: a) Needs and expectations of clients, including the nature, timing and communication of engagement results? b) Relative complexity and extent of work needed to achieve the engagement's objectives? c) Cost of the consulting engagement in relation to potential benefits?	N/A			Do not undertake specific consultancy work.
	<i>1230 Continuing Professional Development</i>				
	Has the CIA defined the skills and competencies for each level of auditor?		✓		There are job descriptions but the those for the Internal Auditors need to be reviewed and refreshed.
	Does the CIA periodically assess individual auditors against the predetermined skills and competencies?	✓			This forms part of the Council's Performance and Development Review (PDR) process. Mid-year and end of year review meetings are undertaken and results recorded on Oracle.
	Do internal auditors undertake a programme of continuing professional development?			✓	Development of team is being managed internally. Section 114 Notice resulted in CPD being restricted.
	Do internal auditors maintain a record of their professional development and training activities?		✓		Not specifically. In-house training is recorded on Oracle.
3.4	1300 Quality Assurance & Improvement Programme				
	Has the CIA developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables conformance with all aspects of the PSIAS to be evaluated?			✓	No QAIP exists. One will be developed as part of this self-assessment and shared with SLT and SAC.
	Does the QAIP assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement?				
	Does the CIA maintain the QAIP?				

<p>If the organisation is a 'larger relevant body' in England, does it conduct a review of the effectiveness of its internal audit at least annually, in accordance with the Accounts and Audit (England) Regulations 2011 section 6(3)?</p>			
<p><i>1310 Requirements of the Quality Assurance and Improvement Programme</i></p>			
<p>Does the QAIP include both internal and external assessments?</p>			
<p><i>1311 Internal Assessments</i></p>			
<p>Does the CIA ensure that audit work is allocated to staff with the appropriate skills, experience and competence?</p>			
<p>Do internal assessments include ongoing monitoring of the internal audit activity, such as: a) Routine quality monitoring processes? b) Periodic assessments for evaluating conformance with the PSIAS?</p>			
<p>Does ongoing performance monitoring include comprehensive performance targets?</p>			
<p>Are the performance targets developed in consultation with appropriate parties and included in any service level agreement?</p>			
<p>Does the CIA measure, monitor and report on progress against these targets?</p>			
<p>Does ongoing performance monitoring include obtaining stakeholder feedback?</p>			
<p>Are the periodic self-assessments or assessments carried out by people external to the internal audit activity undertaken by those with a sufficient knowledge of internal audit practices? Sufficiency would require knowledge of the PSIAS and the wider guidance available such as the Local Government Application Note and/or IIA practice advisories, etc.</p>			
<p>Does the periodic assessment include a review of the activity against the risk-based plan and the achievement of its aims and objectives?</p>			
<p><i>1312 External Assessments</i></p>			
<p>Has an external assessment been carried out, or is planned to be carried out, at least once every five years?</p>			
<p>Has the CIA considered the pros and cons for the different types of external assessment (i.e. 'full' or self-assessment plus 'independent validation')?</p>			

<p>Has the CIA discussed the proposed form of the external assessment and the qualifications and independence of the assessor or assessment team with the board?</p>			
<p>Has the CIA agreed the scope of the external assessment with an appropriate sponsor, such as the chair of the audit committee, the CFO or the chief executive?</p>			
<p>Has the CIA agreed the scope of the external assessment with the external assessor or assessment team?</p>			
<p>Has the assessor or assessment team demonstrated its competence in both areas of professional practice of internal auditing and the external assessment process? Competence can be determined in the following ways: a) experience gained in organisations of similar size b) complexity c) sector (i.e. the public sector) d) industry (i.e. local government), and e) technical experience. Note that if an assessment team is used, competence needs to be demonstrated across the team and not for each individual member.</p>			
<p>How has the CIA used his or her professional judgement to decide whether the assessor or assessment team demonstrates sufficient competence to carry out the external assessment?</p>			
<p>Does the assessor or assessment team have any real or apparent conflicts of interest with the organisation? This may include, but is not limited to, being a part of or under the control of the organisation to which the internal audit activity belongs.</p>			
<p><i>1320 Reporting on the Quality Assurance and Improvement Programme</i></p>			
<p>Has the CIA reported the results of the QAIP to senior management and the board? Note that: a) the results of both external and periodic internal assessment must be communicated upon completion b) the results of ongoing monitoring must be communicated at least annually c) the results must include the assessor's or assessment team's evaluation with regards to the degree of the internal audit activity's conformance with the PSIAS.</p>			

	Has the CIA included the results of the QAIP and progress against any improvement plans in the annual report?			
	<i>1321 Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'</i>			
	Has the CIA stated that the internal audit activity conforms with the PSIAS only if the results of the QAIP support this?			
	<i>1322 Disclosure of Non-conformance</i>			
	Has the CIA reported any instances of non-conformance with the PSIAS to the board?			
	Has the CIA considered including any significant deviations from the PSIAS in the governance statement and has this been evidenced?			
4	Performance Standards			
4.1	2000 Managing the Internal Audit Activity			
	Do the results of the internal audit activity's work achieve the purposes and responsibility of the activity, as set out in the internal audit charter?	✓		The IAC was last presented to and approved by SAC at its meeting on 23rd Feb 2023. Neither the Chair of SAC or Statutory Officers have provided feedback on the services' activities. A questionnaire is sent to auditees to obtain feedback.
	Does the internal audit activity conform with the Definition of Internal Auditing and the Standards?		✓	The service is non-compliant with the Standards as it has not been externally assessed in the last 5 years and does not have a QAIP. The loss of all resources during the pandemic meant the CIA could not give an opinion on the governance, risk management and control frameworks as insufficient work was carried out. The introduction of TeamMate from June 23 has benefitted the service by significantly improving internal audit
	Do individual internal auditors, who are part of the internal audit activity, demonstrate conformance with the Code of Ethics and the Standards?		✓	Whilst individual auditors do demonstrate conformance to the code of ethics, they are not required to formally evidence this. Understanding of conformance to the Standards is limited at the Internal Auditor level but good at the CIA/Senior Internal Auditor level. Therefore, as part of the review of their work, any non-compliance would be identified.
	Does the internal audit activity add value to the organisation and its stakeholders by:		✓	Resourcing issues have resulted in no assurances being provided in the CIA's annual report. The service has not been effective in contributing to the effectiveness and efficiency of the organisation.
	a) Providing objective and relevant assurance?			
	b) Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes?			
	<i>2010 Planning</i>			

Has the CIA determined the priorities of the internal audit activity in a risk-based plan and are these priorities consistent with the organisation's goals?	✓			6-month plan presented to SAC on 19th July 23. Agreement was minuted. Senior management all consulted as part of the development of the plan and meeting notes taken.
Does the risk-based plan take into account the requirement to produce an annual internal audit opinion?	✓			Included within non-audit time.
Does the risk-based plan take into account the organisation's assurance framework?			✓	The Council's assurance framework is currently being developed.
Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of: a) How the internal audit service will be delivered? b) How the internal audit service will be developed in accordance with the internal audit charter? c) How the internal audit service links to organisational objectives and priorities?	✓ ✓		✓	See Audit Plan Does not specifically mention the IAC See Audit Plan
Does the risk-based plan set out how internal audit's work will identify and address local and national issues and risks?	✓			Known and Emerging risks are identified.
In developing the risk-based plan, has the CIA taken into account the organisation's risk management framework and relative risk maturity of the organisation?	✓			Risk and Opportunity Management Strategy and Corporate Risk Register are used to inform the plan.
If such a risk management framework does not exist, has the CIA used his or her judgement of risks after input from senior management and the board and evidenced this?	✓			Risk and Opportunity Management Strategy and Corporate Risk Register are used to inform the plan.
Does the risk-based plan set out the: a) Audit work to be carried out? b) Respective priorities of those pieces of audit work? c) Estimated resources needed for the work?	✓			By quarter. Resources are not allocated to each review in the plan. However, budgets for individual reviews are allocated on TeamMate.
Does the risk-based plan differentiate between audit and other types of work?	✓			Broken down between audit areas and non-audit work.
Is the risk-based plan sufficiently flexible to reflect the changing risks and priorities of the organisation?	✓			6-month rolling plan.
Does the CIA review the plan on a regular basis and has he or she adjusted the plan when necessary in response to changes in the organisation's business, risks, operations, programmes, systems and controls?	✓			Reported to SAC.

Is the internal audit activity's plan of engagements based on a documented risk assessment?	✓		The 6-month rolling audit plan is derived from the corporate risk register, meetings with Directors/AD's/Strategic Leads and individual areas service plans are obtained where they are available (which detail their risks). The CIA has started attending DMT's on a quarterly basis to discuss the audit plan and the risks each service area is facing. The plan is a working document and reviews can be re-prioritised throughout the year but unplanned work is also undertaken
Is the risk assessment used to develop the plan of engagements undertaken at least annually?	✓		As this is a 6-month rolling plan, it constantly being reviewed to reflect changes in the risk landscape.
In developing the risk-based plan, has the CIA also considered the following: a) Any declarations of interest (for the avoidance for conflicts of interest)? b) The requirement to use specialists, e.g. IT or contract and procurement auditors? c) Allowing contingency time to undertake ad hoc reviews or fraud investigations as necessary? d) The time required to carry out the audit planning process effectively as well as regular reporting to and attendance of the board, the development of the annual report and the CIA opinion?	✓		Auditors have to declare any interests on TeamMate as part of the planning. There is no specialist IT Auditors in the team so this service is bought in through APEX framework with Croydon and Mazars. Audit plan does include contingency and management time.
Is the input of senior management and the board considered in the risk assessment process?	✓		Meeting notes with SLT members.
Does the CIA identify and consider the expectations of senior management, the board and other stakeholders for internal audit opinion and any other conclusions?	✓		The expectations of senior management, SAC and other stakeholders are considered as part of the planning process. The plan is presented to SLT and SAC for agreement.
Does the CIA take into consideration any proposed consulting engagements to improve the management of risks, to add value and to improve the organisation's operations before accepting them?	N/A		Do not undertake specific consultancy work
Are consulting engagements that have been accepted included in the risk based plan?	N/A		Do not undertake specific consultancy work
<i>2020 Communication and Approval</i>			
Has the CIA communicated the internal audit activity's plans and resource requirements to senior management and the board for review and approval?	✓		Presented to SLT and SAC.
Has the CIA communicated any significant interim changes to the plan and/or resource requirements to senior management and the board for review and approval, where such changes have arisen?	✓		Reported to relevant senior management, SLT and SAC.

	Has the CIA communicated the impact of any resource limitations to senior management and the board?	✓			Reported to SLT and SAC.
<i>2030 Resource Management</i>					
	Does the risk-based plan explain how internal audit's resource requirements have been assessed?	✓			Plan is based upon available productive time.
	Has the CIA planned the deployment of resources, especially the timing of engagements, in conjunction with management to minimise abortive work and time?	✓			Discussed with management as part of assignment planning.
	If the CIA believes that the level of agreed resources will impact adversely on the provision of the internal audit opinion, has he or she brought these consequences to the attention of the board? This may include an imbalance between the work plan and resource availability and/or other significant matters that jeopardise the delivery of the plan or require it to be changed.	✓			Lack of resources has been constantly highlighted to senior management and SAC and is identified within the BV report.
<i>2040 Policies and Procedures</i>					
	Has the CIA developed and put into place policies and procedures to guide the internal audit activity?		✓		Audit manual currently under development following introduction of new TeamMate software.
	Has the CIA established policies and procedures to guide staff in performing their duties in a manner than conforms to the PSIAS? Examples include maintaining an audit manual and/or using electronic management systems.		✓		Audit manual currently under development following introduction of new TeamMate software.
	LGAN Are the policies and procedures regularly reviewed and updated to reflect changes in working practices and standards?		✓		Audit manual currently under development following introduction of new TeamMate software.
<i>2050 Coordination</i>					
	Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?	✓			When developing the annual plan the work of other services / assurance bodies is taken into account, i.e. CQC, Ofsted, external audit etc in order to provide assurance and this is also reflected in the annual governance statement.
	Has the CIA carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance			✓	No assurance mapping exercise has been carried out to identify wider sources of assurance.
	Does the CIA share information and coordinate activities with other internal and external providers of assurance and consulting services?		✓		Meetings were held with external audit but reduced during the pandemic. Final reports on key financial systems are shared with external audit.
	Does the CIA meet regularly with the nominated external audit representative to consult on and coordinate their respective audit plans?		✓		Meetings were held with external audit but reduced during the pandemic. Meeting held 26th May 23 and plan shared with external auditors.
<i>2060 Reporting to Senior Management and the Board</i>					

	Does the CIA report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility and performance relative to its plan?	✓		Through IAC and progress reports which are presented to SAC regularly.
	Does the periodic reporting also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested by senior management and the board?	✓		Progress reports do highlight risks and governance issues through the recommendations made in individual audits.
	Is the frequency and content of such reporting determined in discussion with senior management and the board and are they dependent on the importance of the information to be communicated and the urgency of the related actions to be taken by senior management or the board?	✓		Form part of the SAC work programme which is updated as appropriate at every meeting. See meeting minutes.
	<i>2070 External Service Provider and Organisational Responsibility for Internal Auditing</i>			
	Where an external internal audit service provider acts as the internal audit activity, does that provider ensure that the organisation is aware that the responsibility for maintaining and effective internal audit activity remains with the organisation?	N/A		In-house team.
4.2	2100 Nature of Work			
	Does the internal audit activity evaluate and contribute to the improvement of the organisation's governance, risk management and internal control processes?	✓		Through the agreed 6-month rolling plan.
	Does the internal audit activity evaluate and contribute to the improvement of the above using a systematic and disciplined approach and is this evidenced?	✓		All work has to be stored on TeamMate and formally signed off.
	<i>2110 Governance</i>			
	Does the internal audit activity: a) Promote appropriate ethics and values within the organisation? b) Ensure effective organisational performance management and accountability? c) Communicate risk and control information to appropriate areas of the organisation? d) Coordinate the activities of and communicate information among the board, external and internal auditors and management?	✓		IA activity directly linked to corporate/service level objectives and the associated risk of not achieving these objectives. A risk based approach is used both at the audit planning level and the audit assignment level. IA have a set process for all audits which starts with a scoping meeting with the client to identify strategic risks, links to the corporate priorities, and the risk of not achieving the objectives.
	Does the internal audit activity assess and make appropriate recommendations for improving the governance process as part of accomplishing the above objectives?	✓		See audit reports.
	Has the internal audit activity evaluated the:		✓	An specific ethical governance review has not been undertaken although

a) design b) implementation, and c) effectiveness of the organisation's ethics-related objectives, programmes and activities?			ethical issues are picked up in specific reviews that have been undertaken in the past e.g. review of the members and officers register of gifts, interests and hospitality.
Has the internal audit activity assessed whether the organisation's information technology governance supports the organisation's strategies and objectives?	✓		IT reviews are undertaken through the APEX framework arrangement with Mazars.
Has the CIA considered the proportionality of the amount of work required to assess the ethics and information technology governance of the organisation when developing the risk-based plan?		✓	In respect of IT work, this is dependent on available budget.
<i>2120 Risk Management</i>			
Has the internal audit activity evaluated the effectiveness of the organisation's risk management processes by determining that: a) Organisational objectives support and align with the organisation's mission? b) Significant risks are identified and assessed? c) Appropriate risk responses are selected that align risks with the organisation's risk appetite? d) Relevant risk information is captured and communicated in a timely manner across the organisation, thus enabling the staff, management and the board to carry out their responsibilities?		✓	Whilst significant risks are identified in the Corporate Risk Register, the BV report highlights that it is not fit for purpose. Risk Management Strategy currently under review as part of Improvement Recovery Plan. Individual audit reviews do consider the objectives and risks as part of the review process. A review of the risk management culture is currently being undertaken to inform the effectiveness of the risk management processes.
Has the internal audit activity evaluated the risks relating to the organisation's governance, operations and information systems regarding the: a) Achievement of the organisation's strategic objectives? b) Reliability and integrity of financial and operational information? c) Effectiveness and efficiency of operations and programmes? d) Safeguarding of assets? e) Compliance with laws, regulations, policies, procedures and contracts?		✓	This was another area highlighted in the BV report. Whilst individual audits may look at the governance within the audited area, governance is rarely audited on a corporate basis.
Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?	✓		If fraud or potential fraud is identified, discussions would be held with the Assistant Director of the Counter Fraud and Investigation Team. This is in the Audit Protocol.
Do internal auditors address risk during consulting engagements consistently with the objectives of the engagement?	N/A		Do not undertake specific consultancy work.
Are internal auditors alert to other significant risks when undertaking consulting engagements?	N/A		Do not undertake specific consultancy work.

	Do internal auditors successfully avoid managing risks themselves, which would in effect lead to taking on management responsibility, when assisting management in establishing or improving risk management processes?	✓			Auditors understand and are mindful that they are not responsible for managing risks in service areas.
	<i>2130 Control</i>				
	Has the internal audit activity evaluated the adequacy and effectiveness of controls in the organisation's governance, operations and information systems regarding the: a) Achievement of the organisation's strategic objectives? b) Reliability and integrity of financial and operational information? c) Effectiveness and efficiency of operations and programmes? d) Safeguarding of assets? e) Compliance with laws, regulations, policies, procedures and contracts?		✓		These are picked up as part of the audit planning process where the plan is linked to the strategic and operational objectives of the organisation. The final audit report also categorise recommendations as high, medium and low. However, no IT system work has been undertaken for a number of years.
	Do internal auditors utilise knowledge of controls gained during consulting engagements when evaluating the organisation's control processes?	N/A			Do not undertake specific consultancy work.
4.3	2200 Engagement Planning				
	Do internal auditors develop and document a plan for each engagement?	✓			On Assignment Planning Sheet (APS)
	Does the engagement plan include the engagement's: a) Objectives? b) Scope? c) Timing? d) Resource allocations?				
	Do internal auditors consider the following in planning an engagement, and is this documented: a) The objectives of the activity being reviewed? b) The means by which the activity controls its performance? c) The significant risks to the activity being audited? d) The activity's resources? e) The activity's operations? f) The means by which the potential impact of risk is kept to an acceptable level? g) The adequacy and effectiveness of the activity's governance, risk management and control processes compared to a relevant framework or model?	✓			Through the gathering of background information, discussion with the client and then set out in APS. All documentation and meeting notes are stored on Teammate.

h) The opportunities for making significant improvements to the activity's governance, risk management and control processes?			
Where an engagement plan has been drawn up for an audit to a party outside of the organisation, have the internal auditors established a written understanding with that party about the following: a) Objectives? b) Scope? c) The respective responsibilities and other expectations of the internal auditors and the outside party (including restrictions on distribution of the results of the engagement and access to engagement records)?	N/A		Do not undertake work outside of the Council.
For consulting engagements, have internal auditors established an understanding with the engagement clients about the following: a) Objectives? b) Scope? c) The respective responsibilities of the internal auditors and the client and other client expectations?	✓		Through the APS.
For significant consulting engagements, has this understanding been documented?	✓		Is documented within Teammate.
<i>2210 Engagement Objectives</i>			
Have objectives been agreed for each engagement?	✓		On APS
Have internal auditors carried out a preliminary risk assessment of the activity under review?	✓		Risks identified on APS and following discussion with the client any concerns they have may be added.
Do the engagement objectives reflect the results of the preliminary risk assessment that has been carried out?	✓		On APS
Have internal auditors considered the probability of the following, when developing the engagement objectives: a) Significant errors? b) Fraud? c) Non-compliance? d) Any other risks?	✓		Auditors are aware of the need to be vigilant to these when developing the APS. The APS is then reviewed by the CIA or Senior Internal Auditor who would pick up on these areas if required.
Have internal auditors ascertained whether management and/or the board have established adequate criteria to evaluate and determine whether objectives and goals have been accomplished?	✓		This is undertaken as part of the initial scoping meeting with the auditee which results in a final version of the APS which is agreed with the relevant Director/AD or Strategic Lead who acts as the client sponsor.

If the criteria have been deemed adequate, have the internal auditors used the criteria in their evaluation of governance, risk management and controls?	✓		This is undertaken as part of the initial scoping meeting with the auditee which results in a final version of the APS which is agreed with the relevant Director/AD or Strategic Lead who acts as the client sponsor.
If the criteria have been deemed inadequate, have the internal auditors worked with management and/or the board to develop appropriate evaluation criteria?	✓		This is undertaken as part of the initial scoping meeting with the auditee which results in a final version of the APS which is agreed with the relevant Director/AD or Strategic Lead who acts as the client sponsor.
If the value for money criteria have been referred to, has the use of all the organisation's main types of resources been considered; including money, people and assets?	✓		This is undertaken as part of the initial scoping meeting with the auditee which results in a final version of the APS which is agreed with the relevant Director/AD or Strategic Lead who acts as the client sponsor.
Do the objectives set for consulting engagements address governance, risk management and control processes as agreed with the client?	✓		On APS
Are the objectives set for consulting engagements consistent with the organisation's own values, strategies and objectives?	N/A		Do not undertake specific consultancy work.
<i>2220 Engagement Scope</i>			
Is the scope that is established for the engagement sufficient to satisfy the engagement's objectives?	✓		See APS
Does the engagement scope include consideration of the following relevant areas of the organisation: a) Systems? b) Records? c) Personnel? d) Premises?	✓		Where relevant to the area under review. Information requirements are laid out in the APS.
Does the engagement scope include consideration of the following relevant areas under the control of outside parties, where appropriate: a) Systems? b) Records? c) Personnel? d) Premises?	✓		A number of the Council services are reliant on external systems e.g. Oracle, Northgate etc. Records tend to be held by the Council. Personnel are normally Council employees and they work in Council premises in the majority of cases.
Where significant consulting opportunities have arisen during an assurance engagement, was a specific written understanding as to the objectives, scope, respective responsibilities and other expectations drawn up?	N/A		Do not undertake specific consultancy work.
Where significant consulting opportunities have arisen during an assurance engagement, were the results of the subsequent engagement communicated in accordance with the relevant consulting Standards?	N/A		Do not undertake specific consultancy work.

	For a consulting engagement, was the scope of the engagement sufficient to address any agreed-upon objectives?	N/A		Do not undertake specific consultancy work.
	If the internal auditors developed any reservations about the scope of a consulting engagement while undertaking that engagement, did they discuss those reservations with the client and therefore determine whether or not to continue with the engagement?	N/A		Do not undertake specific consultancy work.
	During consulting engagements, did internal auditors address the controls that are consistent with the objectives of those engagements?	N/A		Do not undertake specific consultancy work.
	During consulting engagements, were internal auditors alert to any significant control issues?	N/A		Do not undertake specific consultancy work.
	<i>2230 Engagement Resource Allocation</i>			
	Have internal auditors decided upon the appropriate and sufficient level of resources required to achieve the objectives of the engagement based on: a) The nature and complexity of each individual engagement? b) Any time constraints? c) The resources available?	✓		This is agreed as part of the planning process and resources are entered on to TeamMate at this stage.
	<i>2240 Engagement Work Programme</i>			
	Have internal auditors developed and documented work programmes that achieve the engagement objectives?	✓		Work programmes are recorded on TeamMate and signed off by the CIA or Senior Internal Auditor.
	Do the engagement work programmes include the following procedures for: a) Identifying information? b) Analysing information? c) Evaluating information? d) Documenting information?	✓		Work programmes are recorded on TeamMate and signed off by the CIA or Senior Internal Auditor.
	Were work programmes approved prior to implementation for each engagement?	✓		Work programmes are recorded on TeamMate and signed off by the CIA or Senior Internal Auditor.
	Were any adjustments required to work programmes approved promptly?	✓		Daily catch-up meetings provide an opportunity to react promptly to changes.
4.4	2300 Performing the Engagement			
	Have internal auditors carried out the following in order to achieve each engagement's objectives: a) Identify sufficient information? b) Analyse sufficient information? c) Evaluate sufficient information? d) Document sufficient information?	✓		All work is recorded on TeamMate, together with all the information relating to the engagement. This has to be reviewed and signed off by either the Chief Internal Auditor or Senior Internal Auditor.

<i>2310 Identifying Information</i>			
Have internal auditors identified the following in order to achieve each engagement's objectives: a) Sufficient information? b) Reliable information? c) Relevant information? d) Useful information?	✓		All work is recorded on TeamMate, together with all the information relating to the engagement. This has to be reviewed and signed off by either the Chief Internal Auditor or Senior Internal Auditor.
<i>2320 Analysis and Evaluation</i>			
Have internal auditors based their conclusions and engagement results on appropriate analyses and evaluations?	✓		Has to be reviewed and signed off by CIA or Senior Internal Auditor on TeamMate.
Have internal auditors remained alert to the possibility of the following: a) intentional wrongdoing b) errors and omissions c) poor value for money d) failure to comply with management policy, and e) conflicts of interest when performing their individual audits, and has this been documented?	✓		Auditors are aware of the need to be vigilant to these and would highlight to the CIA or Senior Internal Auditor. Would be recorded on TeamMate.
<i>2330 Documenting Information</i>			
Have internal auditors documented the relevant information required to support engagement conclusions and results?	✓		On TeamMate.
Are working papers sufficiently complete and detailed to enable another experienced internal auditor with no previous connection with the audit to ascertain what work was performed, to re-perform it if necessary and to support the conclusions reached?	✓		On TeamMate.
Does the CIA control access to engagement records?	✓		Only the CIA and Senior Internal Auditor have admin access rights.
Has the CIA obtained the approval of senior management and/or legal counsel as appropriate before releasing such records to external parties?	✓		Not released to external parties.
Has the CIA developed and implemented retention requirements for all types of engagement records?	✓		All are stored in TeamMate which is cloud hosted.
Are the retention requirements for engagement records consistent with the organisation's own guidelines as well as any relevant regulatory or other requirements?	✓		Retention requirements are embedded in the Council's document storage management system.
<i>2340 Engagement Supervision</i>			

	Are all engagements properly supervised to ensure that objectives are achieved, quality is assured and that staff are developed?	✓		By either the CIA or Senior Internal Auditor
	Is appropriate evidence of supervision documented and retained for each engagement?	✓		Has to be formally reviewed on TeamMate.
4.5	2400 Communicating Results			
	Do internal auditors communicate the results of engagements?	✓		Through reports.
	<i>2410 Criteria for Communicating</i>			
	Do the communications of engagement results include the following: a) The engagement's objectives? b) The scope of the engagement? c) Applicable conclusions? d) Recommendations and action plans, if appropriate?	✓		See example of report.
	Has the internal auditor discussed the contents of the draft final report with the appropriate levels of management to confirm factual accuracy, seek comments and confirm the agreed management actions?	✓		Recorded on TeamMate.
	If recommendations and an action plan have been included, are recommendations prioritised according to risk?	✓		See final reports. High, Medium or Low.
	If recommendations and an action plan have been included, does the communication also state agreements already reached with management, together with appropriate timescales?	✓		Final report.
	If there are any areas of disagreement between the internal auditor and management, which cannot be resolved by discussion, are these recorded in the action plan and the residual risk highlighted?	✓		Not specifically in the action plan but are included in the detailed findings together with management response as to why they don't agree them.
	Do communications disclose all material facts known to them in their audit reports which, if not disclosed, could distort their reports or conceal unlawful practice, subject to confidentiality requirements?	✓		Final report and information held on TeamMate
	Do the final communications of engagement results contain, where appropriate, the internal auditor's opinions and/or conclusions, building up to the annual internal audit opinion on the control environment?	✓		All reports have an overall opinion and conclusion which is either Red (No assurance), Amber/Red (some assurance), Amber/Green (reasonable assurance) and Green (substantial assurance).
	When an opinion or conclusion is issued, are the expectations of senior management, the board and other stakeholders taken into account?	✓		The opinion issued is based upon the facts arising from the review. This is discussed and agreed with management at the draft report stage.
	When an opinion or conclusion is issued, is it supported by sufficient, reliable, relevant and useful information?	✓		On TeamMate. This is all reviewed and signed off.

Where appropriate, do engagement communications acknowledge satisfactory performance of the activity in question?	✓			Final report.
When engagement results have been released to parties outside of the organisation, does the communication include limitations on the distribution and use of the results?	✓			No reports are sent out to outside parties. However, the summary reports issued as part of the progress reporting process to SAC are public documents.
If the CIA has been required to provide assurance to other partnership organisations, has he or she also demonstrated that their fundamental responsibility is to the management of the organisation to which they are obliged to provide internal audit services?	N/A			No work undertaken for partnership organisations.
<i>2420 Quality of Communications</i>				
Are communications: a) Accurate? b) Objective? c) Clear? d) Concise? e) Constructive? f) Complete? g) Timely?	✓			Final report.
<i>2421 Errors and Omissions</i>				
If a final communication has contained a significant error or omission, did the CIA communicate the corrected information to all parties who received the original communication?	✓			Not happened but would do if this arose.
<i>2430 Use of 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'</i>				
Do internal auditors report that engagements are 'conducted in conformance with the PSIAS' only if the results of the QAIP support such a statement?			✓	Not quoted in individual reports. There is no QAIP. One will be developed as a result of this self-assessment.
<i>2431 Engagement Disclosure of Nonconformance</i>				
Where any non-conformance with the PSIAS has impacted on a specific engagement, do the communication of the results disclose the following: a) The principle or rule of conduct of the Code of Ethics or Standard(s) with which full conformance was not achieved? b) The reason(s) for non-conformance? c) The impact of non-conformance on the engagement and the engagement results?			✓	The service is non-compliant with the PSIAS. This is not disclosed for individual engagements but is disclosed in the CIA's Annual Report.
<i>2440 Disseminating Results</i>				

Has the CIA determined the circulation of audit reports within the organisation, bearing in mind confidentiality and legislative requirements?	✓		There is a distribution list for each assignment.
Has the CIA communicated engagement results to all appropriate parties?	✓		Final report is sent to everyone on the distribution list.
Before releasing engagement results to parties outside the organisation, did the CIA: a) Assess the potential risk to the organisation? b) Consult with senior management and/or legal counsel as appropriate? c) Control dissemination by restricting the use of the results?	✓		Only external parties who reports would be shared with are the external auditors.
Where any significant governance, risk management and control issues were identified during consulting engagements, were these communicated to senior management and the board?	N/A		Do not undertake specific consultancy work.
<i>2450 Overall Opinion</i>			
Has the CIA delivered an annual internal audit opinion?	✓		Minutes of meeting of SAC on 19th July 2023.
Does the annual internal audit opinion conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control?	✓		CIA's Annual Report Year ended 31st March 2023 (including summarised report for Year ended 31st March 2022)
Does the annual internal audit opinion take into account the expectations of senior management, the board and other stakeholders?	✓		See Annual Report.
Is the annual internal audit opinion supported by sufficient, reliable, relevant and useful information?		✓	Little information in the last 2 years due to resourcing issues and resultant lack of work completed. This is reflected in the report.
Does the communication identify the following: a) The scope of the opinion, including the time period to which the opinion relates? b) Any scope limitations? c) The consideration of all related projects including the reliance on other assurance providers? d) The risk or control framework or other criteria used as a basis for the overall opinion?	✓		CIA's Annual Report Year ended 31st March 2023 (including summarised report for Year ended 31st March 2022)
Where a qualified or unfavourable annual internal audit opinion is given, are the reasons for that opinion stated?	✓		Annual Report
Has the CIA delivered an annual report that can be used by the organisation to inform its governance statement?	✓		Presented to SAC on 16th July
Does the annual report incorporate the following:		✓	In the majority of cases. However, the service does not have a qaip so this was

	<p>a) The annual internal audit opinion?</p> <p>b) A summary of the work that supports the opinion?</p> <p>c) A disclosure of any qualifications to the opinion?</p> <p>d) The reasons for any qualifications to the opinion?</p> <p>e) A disclosure of any impairments or restriction in scope?</p> <p>f) A comparison or work actually carried out with the work planned?</p> <p>g) A statement on conformance with the PSIAS?</p> <p>h) The results of the QAIP?</p> <p>i) Progress against any improvement plans resulting from the QAIP?</p> <p>j) A summary of the performance of the internal audit activity against its performance measures and targets?</p> <p>k) Any other issues that the CIA judges is relevant to the preparation of the governance statement?</p>				not included. Also, the resourcing issues meant there were no performance measures and targets reported.
4.6	2500 Monitoring Progress				
	Has the CIA established a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action?			✓	Due to the limited work undertaken in 2022/23 due to resourcing issues, no follow up work was carried out. This is being reactivated for the current year.
	Where issues have during the follow-up process, has the CIA considered revising the internal audit opinion?	✓			No. Once a report is finalised, the opinion is what it is. If the follow up identifies issues that have been addressed, this will be reported as part of the annual reporting process.
	Do the results of monitoring management actions inform the risk-based planning of future audit work?	✓			Within the Audit Protocol, it states that where a Red (no assurance) report is issued, this will require a further review in the next year's plan.
	Does the internal audit activity monitor the results of consulting engagements as agreed with the client?	N/A			No specific consulting work undertaken.
4.7	2600 Communicating the Acceptance of Risks				
	If the CIA has concluded that management has accepted a level of risk that may be unacceptable to the organisation, has he or she discussed the matter with senior management?	✓			This has not arisen.
	If, after discussion with senior management, the CIA continues to conclude that the level of risk may be unacceptable to the organisation, has he or she communicated the situation to the board?	✓			The CIA would report this to the Chair of SAC and ultimately the Committee.