

<b>INTERNAL AUDIT REVIEW - CODE OF PRACTICE ASSESSMENT</b>
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SCORING KEY: Y = YES, P = PARTIAL, N = NO.

Ref	Adherence to the Standard	Y	P	N	N/A	Evidence/Comments	Action Required
<b>1</b>	<b>Scope of Internal Audit</b>						
1.1	Terms of Reference	1				<i>IA Terms of Reference updated 2009</i>	
1.1.1	Do terms of reference:						
	(a) establish the responsibilities and objectives of Internal Audit?	1					
	(b) establish the organisational independence of Internal Audit?	1					
	(c) establish the accountability, reporting lines and relationships between the Head of Internal Audit and:	1					
	[i] those charged with governance?	1					
	[ii] those parties to whom the Head of Internal Audit may report?	1					
	(d) recognise that Internal Audit's remit extends to the entire control environment of the organisation?	1					
	(e) identify Internal Audit's contribution to the review of the effectiveness of the control environment?	1					
	(f) require and enable the Head of Internal Audit to deliver an annual audit opinion?	1					
	(g) define the role of Internal Audit in any fraud-related or consultancy work [see also 1.3.2]?	1					
	(h) explain how Internal Audit's resource requirements will be assessed?	1					
	(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?	1					

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?	1					
1.1.3	Have the terms of reference been formally approved by the organisations?	1				<i>ARM Committee</i>	
1.1.4	Are terms of reference regularly reviewed?	1				<i>Annual Update</i>	
<b>1.2</b>	<b>Scope of Work</b>						
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?	1				<i>Managers SIC / AGS assurance statements / Risk Register / RM reviews / Systems / CO's / CEO / Members</i>	
1.2.3	Where services are provided in partnership has the Head of Internal Audit identified:				1	<i>Services not provided in partnership</i>	
	(a) how assurance will be sought?						
	(b) agreed access rights where appropriate?						
<b>1.3</b>	<b>Other Work</b>						
1.3.1	Where Internal Audit undertakes consultancy and/or fraud and corruption work, does it have the:						
	[a] skills, and	1					
	[b] resources to do this?	1					
1.3.2	Do the terms of reference define Internal Audit's role in:					<i>TOR / IA Manual / Constitution</i>	
	[a] fraud and corruption?	1					
	[b] consultancy work?	1					

<b>1.4</b>	<b>Fraud and Corruption</b>					
1.4.2	Has the Head of Internal Audit made arrangements, within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety?	1				<i>Anti Fraud and Corruption Policy</i>
<b>2</b>	<b>Independence</b>					
<b>2.1</b>	<b>Principles of Independence</b>					
2.1.1	Is Internal Audit:					
	[a] independent of the activities it audits?	1				<i>Identified in TOR/IA Manual/Constitution</i>
	[b] free from any non-audit [operational] duties?	1				
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?	1				<i>Detailed in IA Manual</i>
<b>2.2</b>	<b>Organisational Independence</b>					
2.2.1	Does the status of Internal Audit allow it to demonstrate independence?	1				<i>Reports to Memb/CEO/S151 Officer</i>
2.2.2	Does the Head of Internal Audit have direct access to:					
	[a] officers?	1				
	[b] members?	1				
2.2.3	Does the Head of Internal Audit report in his or her own name to members and officers?	1				<i>In name of DOF</i>
2.2.4	[a] Is there an assessment that the budget for Internal Audit is	1				
	[b] Does any budget delegated to service areas ensure that:			1		<i>Not delegated</i>
	[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?					
<b>2.3</b>	<b>Status of the Head of Internal Audit</b>					
2.3.1	Is the Head of Internal Audit managed by a member of the corporate management team?	1				<i>DOF via Deputy DOF</i>
<b>2.4</b>	<b>Independence of Internal Audit Contractors</b>					

2.4.1	Does the planning process recognise and tackle potential conflicts of interest where contractors also provide non-internal audit services?				1	<i>No employment of external contractors in this field</i>	
<b>2.5</b>	<b>Declaration of Interest</b>						
2.5.1	Do audit staff make formal declarations of interest?	1				<i>Annual Conflict of Interest declarations</i>	
2.5.2	Does the planning process take account of the declarations of interest registered by staff?	1				<i>Audit annual planning process (LTR)</i>	
<b>3</b>	<b>Ethics for Internal Auditors</b>						
<b>3.1</b>	<b>Purpose</b>						
3.1.1	Does the Head of Internal Audit regularly remind staff of their ethical responsibilities?	1				<i>Team Briefs/ IA Manual / KIE</i>	
<b>3.2</b>	<b>Integrity</b>						
3.2.1	Has the internal audit team established an environment of trust and confidence?	1				<i>Constitution / IA Manual / Structure</i>	
3.2.2	Do internal auditors demonstrate integrity in all aspects of their work?	1				<i>CIPFA/IIA Standards and incl in IA Manual</i>	
<b>3.3</b>	<b>Objectivity</b>						
3.3.2	Are internal auditors perceived as being objective and free from conflicts of interest?	1				<i>Structure/Constitution/Aud Commission</i>	
3.3.3	Is a time period set by the Head of Internal Audit for staff where they do not undertake an audit in an area where they have had previous operational roles?	1				<i>Internal Audit Manual (12 mths)</i>	
3.3.4	Are staff rotated on regular/annually audited areas?	1				<i>Annually</i>	
<b>3.4</b>	<b>Competence</b>						
3.4.1	Does the Head of Internal Audit ensure that staff have sufficient knowledge of:					<i>Regular training sessions, seminars etc and KIE</i>	
	[a] the organisation's aims, objectives, risks and governance arrangements?	1				<i>Induction /Profesional Publications Internet &amp; Intranet</i>	
	[b] the purpose, risks and issues of the service area?	1				<i>As above</i>	
	[c] the scope of each audit assignment?	1				<i>Assignment sheets</i>	
	[d] relevant legislation and other regulatory arrangements that relate to the audit?	1				<i>Seminars, conferences, training, publications etc</i>	
<b>3.5</b>	<b>Confidentiality</b>						
3.5.1	Do internal audit staff understand their obligations in respect to confidentiality?	1				<i>Audit Manual, training, KIE, Team Briefings etc</i>	
<b>4</b>	<b>Audit Committees</b>						
<b>4.1</b>	<b>Purpose of the Audit Committee</b>						

4.1.1	Does the organisation have an independent audit committee?	1				<i>Audit and RM Comm</i>	
<b>4.2</b>	<b>Internal Audit's Relationship with the Audit Committee</b>						
4.2.1	Is there an effective working relationship between the audit committee and Internal Audit?	1				<i>Regular meetings, reports, corresp with Chair</i>	
4.2.2	Does the committee approve the internal audit strategy and monitor progress?	1				<i>Regular reports</i>	
4.2.3	Does the committee approve the annual internal audit plan and monitor progress?	1				<i>Annual Plan / Qtly reports</i>	
4.2.4	Does the Head of Internal Audit:						
	[a] attend the committee and contribute to it's agenda?	1					
	[b] participate in the committee's review of its own remit and effectiveness?	1				<i>Annual Report to ARM 'Review of System of IA'</i>	
	[c] ensure that the committee receives and understands documents that describe how Internal Audit will fulfil its objectives?	1				<i>Regular reports on all relevant topics, Aud Plan, Annual Report, TOR etc</i>	
	[d] report on the outcomes of internal audit work to the committee?	1				<i>Detailed list of all audits, more detail on corp/key audits</i>	
	[e] establish if anything arising from the work of the committee requires consideration of changes to the audit plan, or vice versa?	1				<i>Members request audits, discussions at Comm lead to changes to dynamic Aud Plan</i>	
4.2.5	Is there the opportunity for the Head of Internal Audit to meet privately with the audit committee?	1					
<b>5</b>	<b>Relationships</b>						
<b>5.1</b>	<b>Principles of Good Relationships</b>						
5.1.2	Is there a protocol that defines the working relationship for Internal Audit with:					<i>Ongoing</i>	
	[a] management?	1					
	[b] other internal auditors?	1				<i>Merseyside CIA's Group - regular meetings</i>	
	[c] external auditors?	1				<i>Qtly Audit Commission meetings</i>	
	[d] other regulators and inspectors?		1			<i>Awaiting response from external reg/insp</i>	<i>Y - ongoing</i>
	[e] elected members?		1				<i>Y - ongoing</i>
<b>5.2</b>	<b>Relationships with Management</b>						
5.2.1	Does the Head of Internal Audit seek to maintain effective relationships between internal auditors and managers?	1				<i>Regular annual meetings with Co's, Qtly reports and attendance at DMT's, Cust Feedback forms.</i>	

5.2.2	Is the timing of audit work planned in conjunction with management?	1				<i>Peaks and troughs of clients workload, school hols etc</i>	
<b>5.3</b>	<b>Relationships with Other Internal Auditors</b>						
5.3.1	Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and confidentiality?	1				<i>Merseyside Audit Group</i>	
<b>5.4</b>	<b>Relationships with External Auditors</b>						
5.4.1	Is it possible for Internal Audit and External Audit to rely on each other's work?	1				<i>Yes shared files, agreed w papers and jobs, also annual inspection and review of IA</i>	
5.4.2	Are there regular meetings between the Head of Internal Audit and the External Audit Manager?	1				<i>Qtly meetings</i>	
5.4.3	Are the internal and external audit plans co-ordinated?	1				<i>At above</i>	
<b>5.5</b>	<b>Relationships with Other Regulators and Inspectors</b>						
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?	1				<i>Ongoing</i>	
<b>5.6</b>	<b>Relationships with Elected Members</b>						
5.6.1	Do terms of reference for Internal Audit define the channels of communication with members and describe how such relationships should operate?	1				<i>TOR/IA Manual</i>	
<b>6</b>	<b>Staffing, Training and Continuing Professional Development</b>						
<b>6.1</b>	<b>Staffing Internal Audit</b>						
6.1.1	Is Internal Audit appropriately staffed [numbers, grades, qualifications, personal attributes and experience] to achieve its objectives and comply with these standards?		1			<i>Under constant review, reported to S151 Officer / ARM</i>	<i>Y - ongoing</i>
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?	1					
6.1.3	Is the Head of Internal Audit professionally qualified and experienced?	1				<i>CIA - CIPFA, Dep CIA - IIA</i>	
6.1.4	Does the Head of Internal Audit have wide experience of internal audit and management?	1					
	[a] Do all internal audit staff have up-to-date job descriptions?	1				<i>Updated 2008</i>	

6.1.5	[b] Are there person specifications that define the required qualifications, competencies, skills, experience and personal attributes for internal audit staff?	1				<i>Employee Specs and Competencies</i>	
<b>6.2</b>	<b>Training and Continuing Professional Development</b>						
6.2.1	[a] Has the Head of Internal Audit defined the skills and competencies for each level of auditor?	1					
	[b] Are individual auditors periodically assessed against these predetermined skills and competencies?	1				<i>KIE</i>	
	[c] Are training or development needs identified and included in an appropriate ongoing development programme?	1				<i>KIE Action Plan</i>	
	[d] Is the development programme recorded, regularly reviewed and monitored?	1				<i>To a large degree, will strengthen</i>	
6.2.2	Do individual auditors maintain a record of their professional Training and development activities?	1				<i>Personal Training records maintained</i>	
<b>7</b>	<b>Audit Strategy and Planning</b>						
<b>7.1</b>	<b>Audit Strategy</b>						
7.1.1	[a] Is there an <i>internal audit</i> strategy for delivering the service?	1				<i>Updated 2009 (Annually)</i>	
	[b] Is it kept up to date with the organisation and its changing priorities?	1					
7.1.2	Does the strategy include:						
	[a] Internal Audit objectives and outcomes?	1					
	[b] how the Head of Internal Audit will form and evidence of his or her opinion on the control environment?	1					
	[c] how Internal Audit's work will identify and address local and national issues and risks?	1					
	[d] how the service will be provided, ie internally, externally, or a mix of the two?	1					
	[e] the resources and skills required to deliver the strategy?	1					
7.1.3	Has the strategy been approved by the audit committee?	1					
<b>7.2</b>	<b>Audit Planning</b>						
7.2.1	Is there a risk-based plan that is informed by the organisation's risk management, performance management and other assurance processes?	1				<i>LTR - risk based plan (CIPFA model), includes all identified and agreed with AC</i>	

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?	1				<i>RM Strategy well developed</i>	
7.2.3	Are stakeholders consulted on the audit plan?	1				<i>CIA meets CO's and CEO regularly (Qtly), DMT Qtly visits regarding A Plan composition and delivery. Also Members feedback and requests from CEO and Dep</i>	
7.2.4	Does the plan demonstrate a clear understanding of the organisation's functions?	1				<i>All Council activities/functions covered, Audit Plan prepared on risk basis including all risks to organisation</i>	
7.2.5	Does the plan:						
	[a] cover a fixed period of no longer than one year?	1					
	[b] outline the assignments to be carried out?	1					
	[c] prioritise assignments?	1					
	[d] estimate the resources required?	1					
	[e] differentiate between assurance and other work?	1					
	[f] allow a degree of flexibility?	1					
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?	1				<i>No imbalance</i>	
7.2.7	Has the plan been approved by the audit committee?	1				<i>Annual (March)</i>	
7.2.8	If significant matters arise that jeopardise the delivery of the plan, are these addressed and reported to the audit committee?	1				<i>Qtly reports to ARM Comm include this data</i>	
<b>8</b>	<b>Undertaking Audit Work</b>						
<b>8.1</b>	<b>Planning</b>						
8.1.1	[a] Is a brief prepared for each audit?	1				<i>Audit Assignment Sheet</i>	
	[b] Is the brief discussed and agreed with the relevant managers?	1					
8.1.2	Does the brief set out:						
	[a] objectives?	1					
	[b] scope?	1					
	[c] timing?	1					
	[d] resources?	1					
	[e] reporting requirements?	1					
<b>8.2</b>	<b>Approach</b>						
8.2.1	Is a risk-based audit approach used?	1				<i>Risk based A Plan dictates audits (Sys / CRSA)</i>	



8.2.1	Does the audit approach shown when management should be informed of interim findings where key [serious] issues have arisen?	1				<i>IA Manual</i>	
8.2.2	Does the audit approach include a quality review process for each audit?	1				<i>T/L's review process included in Audit Manual and CIA/Dep review all major and corp audits.</i>	
<b>8.3</b>	<b>Recording Audit Assignments</b>						
8.3.1	Has the Head of Internal Audit defined a standard for audit documentation and working papers?	1				<i>IA Manual - all staff have access via on-line link</i>	
8.3.2	Do quality reviews ensure that the defined standard is followed consistently for all audit work?	1				<i>See evaluation/quality sheets for each audit.</i>	
8.3.3	Are working papers such than an experienced auditor can easily:					<i>Based on GIAM/CIPFA/IIA best practice.</i>	
	[a] identify the work that has been performed?	1					
	[b] re-perform it if necessary?	1					
	[c] see how the work supports the conclusions reached?	1					
8.3.4	Is there a defined policy for the retention of all audit documentation, both paper and electronic?	1				<i>Included in Corporate Retention Policy and IA Manual</i>	
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?	1					
8.3.6	Is there an access policy for audit files and records?	1				<i>IA Manual</i>	
<b>9</b>	<b>Due Professional Care</b>						
<b>9.1</b>	<b>Responsibilities of the Individual Auditor</b>						
9.1.2	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?	1				<i>IA Manual</i>	
	[b] declaring interests that could be perceived to be conflicting or could potentially lead to conflict?	1				<i>Officers Code of Conduct</i>	
	[c] receiving and giving gifts and hospitality from employees, clients, suppliers or third parties?	1				<i>Gifts and Hosp Policy</i>	
	[d] using all reasonable care in obtaining sufficient, relevant, and reliable evidence on which to base conclusions?	1				<i>IA Manual</i>	
	[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?	1				<i>IA Manual</i>	

	[f] having sufficient knowledge to identify indicators that fraud or corruption may have been committed?	1				<i>IA Manual</i>	
	[g] disclosing all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice?	1				<i>As above</i>	
	[h] disclosing any non-compliance with these standards?	1				<i>As above</i>	
	[i] not using information they gain in the course of their duties for personal use?	1				<i>As above</i>	
<b>9.3</b>	<b>Responsibilities of the Head of Internal Audit</b>						
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?	1				<i>T/L's review process - see evaluation record for each audit.</i>	
9.3.2	Are there systems in place for individual auditors to disclose any suspicions of fraud, corruption or improper conduct?	1				<i>IA Manual and Whistleblowing Policy</i>	
<b>10</b>	<b>Reporting</b>						
<b>10.1</b>	<b>Principles of Reporting</b>						
10.1.1	Is an opinion on the control environment and risk exposure given in each audit report?	1				<i>Standard Section 'Opinion' (4 categories) / IA Manual</i>	
10.1.2	Has the Head of Internal Audit determined the way in which internal audit will report?	1				<i>Through discussion with client, pre-formatted</i>	
10.1.3	Has the Head of Internal Audit set out the standards for internal audit reporting?	1				<i>As above</i>	
10.1.4	Are there laid-down timescales for reports to be issued?	1				<i>Performance target (14 days)</i>	
<b>10.2</b>	<b>Reporting on Audit Work</b>						
	Do the reporting standards include:					<i>IA manual</i>	
	[a] format of the reports?	1				<i>Ditto</i>	
	[b] quality assurance of reports?	1				<i>Ditto</i>	
	[c] the need to state the scope and purpose of the audit?	1				<i>Ditto</i>	
	[d] the requirement to give an opinion?	1				<i>Ditto</i>	
	[e] process for agreeing reports with the recipient?	1				<i>Ditto</i>	
	[f] an action plan or record of points arising from the audit and, where appropriate, of agreements reached with management together with appropriate timescales?	1				<i>Ditto</i>	
10.2.2	Does the audit reporting process include discussion and agreement of reports?	1				<i>Ditto</i>	

10.2.3	Has the Head of Internal Audit determined a process for prioritising recommendations according to risk?	1				<i>H, M, L - see IA Manual</i>	
10.2.5	Are areas of disagreement recorded appropriately?	1				<i>Action Plan and standard working papers form for recording comments (Aud A) procedures in IA Manual</i>	
10.2.5	Are those weaknesses giving rise to significant risks that are not agreed drawn to the attention to senior management?	1				<i>Report to CO's and Members.</i>	
10.2.7	Is the circulation of each audit report determined when preparing the audit brief?	1				<i>Agreed with client.</i>	
10.2.8	[a] Does the reporting process include details of circulation of that particular audit report?	1					
	[b] Is this included in the brief for each individual audit?	1					
10.2.9	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?	1				<i>Corporate Gov Monitoring Group / Corporate Improvement Group / Chief Officers</i>	
	[b] risk registers are updated?	1				<i>Corporate Improvement Group</i>	
<b>10.3</b>	<b>Follow-up Audits and Reporting</b>						
10.3.1	Has the Head of Internal Audit defined the need for and the form of any follow-up action?	1				<i>All follow-up audits within 6mths, standard format report, now a performance indicator</i>	
10.3.2	Has the Head of Internal Audit established appropriate escalation procedures of internal audit recommendations not implemented by the agreed date?	1				<i>We have procedures in place including reporting to CO's and Members.</i>	
10.3.3	Where appropriate, is a revised opinion given following a follow-up audit and reported to management?	1				<i>IA Manual documents process</i>	
10.3.4	Are the findings of audits and follow-ups used to inform the planning of future audit work?	1				<i>Audit Planning Process (LTR)</i>	
<b>10.4</b>	<b>Annual Reporting and Presentation of Audit Opinion</b>						
10.4.1	Does the Head of Internal Audit provide an annual report to support the Statement on Internal Control?	1				<i>Yes to Audit and RM Committee</i>	
	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?	1				<i>Overall and by Plan Heading and Dept</i>	
	[b] disclose any qualifications to that opinion, together with the reasons for the qualification?	1					

10.4.2	[c] present as summary of the audit work from which the opinion was derived, including reliance placed on work by other assurance bodies?	1				
	[d] draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Statement on Internal Control?	1				
	[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?	1				
	[f] comment on compliance with the standards of the Code?	1				
	[g] communicate the results of the internal audit quality assurance programme?	1				<i>Include in qtly and annual reports.</i>
10.4.3	Has the Head of Internal Audit made provision for interim reporting to the organisation during the year?	1				<i>DMT reports, CEO meetings and reports and Comm reports qtly. Also Corp Gove &amp; Corp Impr Group reports on progress and AGS / SIC issues, action plans.</i>
<b>11</b>	<b>Performance, Quality and Effectiveness</b>					
<b>11.1</b>	<b>Principles of Performance, Quality and Effectiveness</b>					
11.1.1	Is there an audit manual?	1				<i>CIPFA Manual developed for Wirral Council IA use.</i>
11.1.2	Does the audit manual provide guidance on:					
	[a] carrying out day-to-day audit work?	1				
	[b] complying with the Code?	1				
11.1.3	Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?	1				
11.1.4	Does the Head of Internal Audit have arrangements in place to assess the performance and effectiveness of:	1				
	[a] each individual audit?	1				<i>Management review process - TL, Dep and CIA</i>
	[b] the internal audit service as a whole?	1				<i>Cust Feedback - indiv audits, Annual - CO's, Members</i>
<b>11.2</b>	<b>Quality Assurance of Audit Work</b>					
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?	1				<i>Audit Plan and monthly management meetings with T/L's.</i>
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?	1				<i>Management structure and review process - SO's PO's Dep and CIA</i>
11.2.3	Does the supervisory process cover:					
	[a] monitoring progress?	1				

11.3.0	[b] assessing quality of audit work?	1					
	[c] coaching staff?	1					
<b>11.3</b>	<b>Performance and Effectiveness of the Internal Audit Service</b>						
11.3.1	Does the Head of Internal Audit have a performance management and quality assurance programme in place?	1					
	Does the performance management and quality assurance framework include as a minimum:						
	[a] a comprehensive set of targets to measure performance	1					
	[i] which are developed in consultation with appropriate parties?	1				<i>See PIMS for section PI's updated 2007 to include more output measures that include no of audits, H priority recs etc.</i>	
	[ii] which are included in service level agreements, where appropriate?	1				<i>No SLA's</i>	
11.3.2	[iii] against which the Head of Internal Audit measures monitors and reports appropriately on progress?	1				<i>Monthly DMT reports, Qtly reports to Ceo and Members</i>	
	[b] user feedback obtained for each individual audit and periodically for the whole service?	1				<i>Customer Feedback - monthly, Annual survey - CO's and Members</i>	
	[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?	1				<i>Annual</i>	
	[d] Internal quality reviews to be undertaken periodically to ensure compliance with this Code and the audit manual?	1				<i>TL reviews and CIA/Dep checks and documents.</i>	
	[e] an action plan to implement improvements?	1				<i>Evaluation sheet incorporates actions required within it.</i>	
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?	1				<i>Customer feedback forms - monthly, Performance monitored monthly via APACE and reported monthly and annually to DMT, Officers and Members</i>	
	Do the results of the performance management and quality assurance programme evidence that the internal audit service is:						
11.3.4	[a] meeting its aims and objectives?	1					
	[b] compliant with the Code?	1					
	[c] meeting internal quality standards?	1					
	[d] effective, efficient, continuously improving?	1					

	[e] adding value and assisting the organisation in achieving its objectives?	1					
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?	1				<i>Annual Report and Committee Report (A&amp;RM)</i>	
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?	1				<i>Annual IA Report and Comm report</i>	
	total	186	3	0	3		192
	% compliance	97%	2%	0%	2%		