


Agenda Item No:	8	
Committee:	AUDIT AND RISK MANAGEMENT	
Date:	4th July 2022	
Report Title:	INTERNAL AUDIT OUTTURN AND QUALITY ASSURANCE REVIEW	

1 Purpose / Summary

To provide the Audit and Risk Management Committee with an overview of the work undertaken by Internal Audit during 2021/22;

To provide the Audit Managers annual opinion on the system of internal control;

To consider the effectiveness of Internal Audit.

2 Key issues

- Public Sector Internal Audit Standards (PSIAS) have been issued to set the standard of internal auditing in the public sector. These standards are mandatory for all principal local authorities and other relevant bodies subject to the Accounts and Audit Regulations 2015. CIPFA has provided an additional Application Note for Local Government (LGAN). Both documents constitute 'proper practices' in internal control as per the Accounts & Audit Regulations 2015.
- Under the Accounts and Audit Regulations 2015, the Council
 - *'must conduct a review of the effectiveness of the system of internal control'.*
- The work of Internal Audit forms part of the assurance provided to Councillors and Management Team and supports the Annual Governance Statement.
- The PSIAS state that the Audit Manager
 - *'must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.'*
- This report fulfils that requirement
- The LGAN states that the Internal Audit Annual Report should include both the annual audit opinion, and the results of the continuous quality assurance and improvement program (QAIP).
- Regulation 5 (1) of the Accounts and Audit Regulations 2015 requires that relevant authorities must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. A continuous quality assurance and improvement programme is undertaken so that the Council continues to provide an effective Internal Audit service.

3 Recommendations

- To note the outturn for Internal Audit for 2021/22, which highlights the Audits that were completed as per the agreed Internal Audit Plan, and their associated

assurance ratings and also the additional assurances gained from other sources of work completed in house and externally to support the Annual Audit Opinion.

- To note the Internal Audit Manager’s opinion on the “adequacy” of Internal Control, Risk Management and Governance processes.
- To note the positive outcome of the independent quality assurance review.

Wards Affected	All
Forward Plan Reference	Not applicable
Portfolio Holder(s)	Not applicable
Report Originator(s)	Peter Catchpole- Corporate Director & Chief Finance Officer Kathy Woodward - Internal Audit Manager
Contact Officer(s)	Peter Catchpole - Corporate Director & Chief Finance Officer Kathy Woodward- Internal Audit Manager
Background Paper(s)	Internal Audit Plan 2021/22 Internal Audit Progress Report Q3 Public Sector Internal Audit Standards CIPFA PSIAS Local Government Application Note 2019 Accounts and Audit Regulations 2015 CIPFA Statement on the role of the Head of Internal Audit CIPFA Guidance – Head of Internal Audit Annual Opinions: Addressing the Risk of a Limitation of Scope

4 Background / introduction

- 4.1 This report includes details, for the year 2021/22, of: -
- the coverage provided by Internal Audit; and
 - the Internal Audit Manager's opinion on levels of internal control across the Council.
 - the independent review of the effectiveness of the Internal Audit team.
- 4.2 The Internal Audit Manager has a professional reporting line to the Corporate Director & Chief Finance Officer, the responsible officer for duties under Section 151 of the Local Government Act 1972. The Internal Audit service provides assurance to Senior Management regarding levels of control for systems for which they are responsible.
- 4.3 Full details of the Internal Audit objectives are contained within the Internal Audit Charter approved by the Audit and Risk Management Committee (minute ARMC14/21).

5 Internal Audit Outturn

- 5.1 The annual internal audit plan is formulated in advance, following an assessment of risks inherent to services and systems of the Council based on internal audit and management knowledge at that time. During the period that follows, changes in the control environment may occur, for example: -
- introduction of new legislation/regulations,
 - changes of staff,
 - changes in software,
 - changes in procedures and processes,
 - changes in service demand,
- 5.2 Audit and Risk Management Committee approved the Internal Audit Plan 2021-22 on 21 June 2021 (ARMC13/21).
- 5.3 The team has remained within budget, and has achieved a satisfactory level of planned and proactive unplanned work. The impact that resource changes and demand have upon achievement of the annual audit plan varies each year and this year significant challenges were faced by the team as a result of the Coronavirus pandemic, particularly in relation to providing support for the Council's allocation of Coronavirus Business Grants. This is the fourth year of the shared auditing arrangements for Anglia Revenues Partnership (ARP) functions.
- 5.4 The team has successfully completed 90% of the planned audits for 2021/22 and covered a broad spectrum of audits over the Council's corporate objectives, enabling an appropriate assessment for the Annual Audit Opinion.
- 5.5 A restructure proposal of the Internal Audit team was approved by Staff Committee in September 2020 to address the resource issues of the team. The proposals were:
- Reinstatement of the Internal Audit Manager to a full-time post.
 - Appointment of a full-time apprentice internal auditor.
 - Retention of the existing part time internal auditor.

- 5.6 The recruitment of the apprentice internal auditor was successful, and the appointment commenced in February 2021. The S113 and Memorandum of Understanding between Fenland District Council and King's Lynn and West Norfolk borough Council has been terminated and the Internal Audit Manager reverted to full time from 31 May 2021.
- 5.7 In addition to the planned audit work further assurances have been obtained by the team as follows:
- Care and Repair Disabled Facilities Grants declaration
 - National Fraud Initiative work – National Exercise, Council Tax and Elections Exercise and Covid-19 Business Grants Exercise
 - Grant Funded Projects Group
 - Risk Management Group
 - My Fenland project group overview
 - Business Grants – Post Payment Assurance planning and fraud risk assessments
 - Follow up reviews on outstanding audit recommendations
- 5.8 Further assurances have been obtained from external organisations to support the Internal Audit Opinion, by providing assurance of the following areas:
- Local Government and Social Care Ombudsman Annual Review 2021 - **0 complaints were upheld and no recommendations for compliance**
 - Independent Designated Person Port Marine Safety Code audit – **95.63%** conformity with achievable measures.
 - ICT – Public Service Network (PSN) compliance certificate – **fully compliant.**
 - WRAP Waste and Recycling Services Support Options appraisal review – **Review of current and future options.**
 - Business Grants – Post Payment Assurance reporting – **No issues identified in sample testing conducted by BEIS**
 - Housing Benefit Subsidy Assurance Process 2020/21 – specific testing as required by the DWP reporting framework have been undertaken by Ernst and Young. This testing only identified 7 cases of exceptions/error. The value of these exceptions was not material. **Ernst and Young have re-performed a sample of the authority's testing and confirm that the tests carried out concur with the Authority's results.**
- 5.9 Appendix A lists the systems audited in the financial year and the number of recommendations made for each audit. Appendix B highlights the status of recommendations agreed from previous years audits.
- 5.10 Audit work includes testing of system controls, and this has not highlighted any significant fraud. Any errors or irregularities that have been identified have been resolved during the course of the audit and/or management action plans have been agreed with the system owners including timescales for improvement appropriate to the level of risk. These action plans will be followed up by Internal Audit with management.
- 5.11 A key performance objective of the team was to complete 'fundamental' audits, which are considered key financial systems. Historically these systems had continued to operate to a satisfactory standard, and were evaluated as having substantial assurance. 4 'fundamental' audits required review in the 2021/22 plan, one has been postponed until 22/23 due to the pressures facing the finance team as a result of the pandemic, with the remainder being reviewed over a three-year cycle.

6 Annual Internal Audit opinion on the internal control environment

- 6.1 The Council is required to report in its annual statutory financial statements an assessment as to the adequacy of the internal control environment, risk management, and governance arrangements. This is referred to as the Annual Governance Statement.
- 6.2 Information for this purpose is drawn from many sources one of which is the work of Internal Audit in that financial year, and up to the date of the approval of the annual accounts. All audits have been carried out in conformance with the Public Sector Internal Audit Standards.
- 6.3 As part of the Annual Governance Statement evaluation, an assurance mapping exercise takes place which documents and establishes additional sources of assurance.
- 6.4 The annual audit opinion concludes on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control
- 6.5 Based on the work that Internal Audit has performed the Internal Audit Manager's opinion for 2021/22 is that, **there is "adequate" assurance as to the adequacy and effectiveness of internal controls, the risk management and governance arrangements.** Management has adopted plans for improvement in control, and within appropriate timescales that will be followed-up to ensure further improvement is delivered. Potential risks and opportunities for further improvement have been incorporated into Management action plans.
- 6.6 This has been further supported by the external auditor (Ernst & Young) "Annual Audit Report", as reported to Audit and Risk Management Committee at minute ARMC41/21, which states an unqualified opinion that the Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.
- 6.7 On the basis of the work undertaken during the year, it is considered that the key systems operate in a sound manner and that there has been no fundamental breakdown in control resulting in material discrepancy. However the Audit Manager's opinion can only provide a reasonable, not absolute, level of assurance as to the adequacy and effectiveness of these systems.

7 Review of the effectiveness of Internal Audit

- 7.1 Regulation 5 (1) of the Accounts and Audit Regulations 2015 requires that relevant authorities must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
- 7.2 DCLG guidance on the Accounts and Audit Regulations cites proper practice in relation to internal audit in local authorities:
- All Public Sector Internal Audit Teams are required to comply with the Public Sector Internal Audit Standards (PSIAS) issued by the Institute of Internal Auditors (IIA). CIPFA issued a mandatory 'Local Government Application Note' (LGAN) intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector.
 - CIPFA has also issued guidance on the 'role of the Head of Internal Audit in Local Government' which supplemented the Code.
- 7.3 The Internal Audit Charter, Risk Based Internal Audit Plan and delivery, is based on these professional standards. Performance monitoring is also supplemented through frequent interaction between the Internal Audit Manager and the Corporate Director & Chief Finance Officer. Audit and Risk Management Committee have also increased their

oversight of the delivery of the Audit Plan through quarterly monitoring of performance including number of audits completed and number of and rating of recommendations.

- 7.4 An independent review of effectiveness has been completed by an external assessment process completed in November 2017 by a CIPFA assessor. This is based on the latest guidance and professional standards and took the form of a self – assessment checklist covering all areas of the Public Sector Internal Audit Standards, Local Government Application Note and CIPFA’s Role on the Head of Internal Audit. Corporate Governance Committee considered this report on 4th December 2017.
- 7.5 The external assessment concluded that ‘the self-assessment is a good reflection of the Internal Audit Service’s practices and its contribution to the organisation. It is also our opinion that the service GENERALLY CONFORMS to the requirements of the Public Sector Internal Audit Standards and to the Local Government Application Note.’ This is the highest accolade that can be given from the assessor.
- 7.6 The next external assessment will take place in 2023 and in the intervening years the Corporate Director will continue to complete an independent review of effectiveness on an annual basis. The results for 2021/22 can be seen at Appendix C.

8 Effect on Corporate Objectives

- 8.1 The delivery of an effective Internal Audit Service is a key factor in maintaining an adequate level of internal control in the Council, and contributes to a Quality Organisation.

9 Conclusions

- 9.1 The Council has maintained an effective Internal Audit team which demonstrates a commitment to comply with the Public Sector Internal Audit Standards, and the CIPFA Local Government Application Note, as standards of good quality.
- 9.2 The Internal Audit team has provided audit and assurance work throughout the year to form an opinion on the effectiveness of internal control. There are no serious concerns highlighted and this assurance will form evidence for the production of the Annual Governance Statement, which accompanies the Statement of Accounts.

Appendix A: Audits completed

Audit	Overall opinion	High	Medium	Low	Recommendation Theme
Anglia Revenues Partnership – Enforcement (20/21)	Substantial	-	-	-	There were no procedural or control issues identified during the course of the audit
* Business Rates (20/21)	Adequate	3	5	10	The high-risk recommendations relate to reliefs, exemptions and discounts that have been brought into focus as a result of the Coronavirus business grants. A new process for the award of Small Business Rate Relief has been brought into effect from May 2021 and a data cleansing exercise and review of existing ratepayers is underway.
* Council Tax Billing and Benefits (20/21)	Adequate	-	8	7	The medium-risk recommendations relate to Council Tax refund process, Self Employed claimants, and system access controls. Low-risk recommendation are noted for areas of best practice and will not be reported upon.
* Council tax Recovery and Housing Benefit Overpayments (20/21)	Adequate	-	5	2	The medium risk recommendations relate to the recovery of Council Tax and Housing Benefit Overpayments. System access and Housing Benefit Overpayment credit balances
Safeguarding To gain assurance that that the Council has robust controls in place that comply with Section 11 of the Children Act 2004. The Care Act 2014 sets out a clear legal framework for how local authorities should protect children and adults at risk of abuse or neglect.	Adequate	1	7	7	The High-risk recommendation relates to ensuring the public have access to the information to enable them to report safeguarding concerns for vulnerable adults. The main focus of the other medium recommendations relates to ensuring the

					policies are up to date and reference current legislation and monitoring our progress with other agencies is completed, accurate and up to date.
<p>Land Charges</p> <p>To gain assurance that there are adequate internal controls and procedures in place for the processing and monitoring of land charge searches and that they are charged for appropriately</p>	Substantial	-	-	2	<ul style="list-style-type: none"> Land Charge procedural manual needs to be reviewed and updated as appropriate to reflect current working practices, ensuring business continuity and consistency. The transfer to the digitalised Local Land Charge Register is monitored and progressed to agreed timescales.
<p>Taxi Licensing</p> <p>To gain assurance that that the Council has robust procedures and guidance in place demonstrating appropriate issuance of Licenses for Hackney Carriages, Private Hire, and Operators within the Council.</p>	Adequate	-	2	3	<p>The recommendations include ensuring that the procedure for checking licences is followed consistently.</p> <ul style="list-style-type: none"> Security of unissued plates and badges should be reviewed. The website link needs to be updated to the correct fees and a review of the cost recovery analysis should be planned to capture the implementation of Digital Journey.
<p>VAT</p> <p>To gain assurance that that the Council has robust procedures and guidance in place demonstrating appropriate treatment of VAT within the Council.</p>	Substantial	-	-	-	There were no procedural or control issues identified during the course of the audit.
<p>Port Assets and Maintenance</p> <p>To gain assurance that that the Council has robust procedures and guidance in place demonstrating appropriate policies with regards to the procurement</p>	Substantial	-	-	5	The low-risk recommendations relate to ensuring value for money is obtained for all contracts. A review of the maintenance work schedule is required and ensuring that all

and disposal of port assets and maintenance.					documentation is retained for disposals of assets.
<p>Housing Standards</p> <p>To gain assurance that that the Council has robust procedures and policies in place for all aspects of Private Sector Housing standards, Houses of Multiple Occupation, and caravan site licensing.</p>	Adequate	-	2	1	The recommendations relate to ensuring procedures are up to date and followed and effective monitoring and reporting arrangements are updated and followed.
<p>Housing Strategy</p> <p>To gain assurance that the Council has robust procedures in place, demonstrating appropriate treatment of applicants when applying for housing within the District. Included a review of the Choice Based Letting scheme and Housing Needs assessment.</p>	Substantial	-	-	-	There were no procedural or control issues identified during the course of the audit.
<p>Stores -Works</p> <p>To gain assurance that the operation of the stores at the Base is adequate and to ensure that effective procedures are in place for the monitoring and recording of stock levels and security is adequate.</p>	Adequate		1		The recommendation relates to the issuing and monitoring of stock levels.
<p>Cemeteries</p> <p>To gain assurance that that the Council has robust procedures in place demonstrating compliance with its</p>	Adequate		2	8	<p>The key recommendations are:</p> <ul style="list-style-type: none"> • The services need to discuss a plan regarding the completion of the burial registers – to include the public’s right to access the information.

<p>duties under the Local Authorities Cemeteries Order 1977.</p> <p>In addition to the duty in article 4, to 'keep the cemetery in good order and repair', burial authorities are required to maintain a record of burials, a place showing the number and location of each grave, store all records securely to preserve them from loss or damage.</p>					<ul style="list-style-type: none"> • A process needs to be agreed with the Contracts Manager and Contractor, regarding inspection and repair of high risk memorials, and agree a process using the Memorial Safety Inspection Policy what deems a high-risk or potential risk memorial.
<p>Housing Grants – PSR / DFG</p> <p>To gain assurance that that the Council has robust procedures and policies in place to demonstrate the application, processing and approval of Housing Grants.</p>	Substantial			3	<p>3 low risk recommendations relate to best practice improvements as follows:</p> <ul style="list-style-type: none"> • Develop detailed procedure notes for business continuity. • Consider what system is best 'fit for purpose' for recording and monitoring of Disabled Facility Grants. • Ensure information captured is complete and accurate and reflects actual timescale/key dates.
<p>Garden Waste</p> <p>To gain assurance that that the Council has robust procedures and guidance in place to ensure garden waste subscriptions are authorised and promptly applied to customer accounts. That the terms and conditions are clear to customers and that it is operated as a cost recovery function within the Authority.</p>	Substantial			2	<p>2 low risk recommendations relate to best practice improvements as follows:</p> <ul style="list-style-type: none"> • Reference should be made to the Fenland Bins App to existing subscribers of the service as well as marketed to potential subscribers • It should be noted on the website that the Terms and Conditions are available in alternative formats including large print, braille, and different languages
<p>Business Unit Lettings</p> <p>To gain assurance that there appropriate levels of internal controls for Business Unit letting and adequate monitoring and recording of income and arrears is</p>	Limited	3	6	1	<p>The main area of focus from the recommendations made are:</p> <ul style="list-style-type: none"> • Review the Business Unit Lettings Policy and Procedure to ensure it reflects current best practice and legislation

<p>performed.</p> <p>The Estates Team appears to have had some resource issues for some time which has resulted in records becoming out of date and not updated in a timely manner. It has not been possible to obtain any key statistical or financial information from the Estates Team due to the information retained being so far out of date.</p>					<ul style="list-style-type: none"> • Ensure that rental records and monitoring information are brought up to date • Undertake a review to establish whether spreadsheets are the best methods to capture the information, and explore opportunity to use and report from IDOX • Ensure signed lease agreements are in place in a timely manner • Liaise directly with PCC Legal Services to ensure key information is promptly communicated and completion memos are distributed accordingly
<p>Corporate Finance – Management Accounting System</p> <p>To gain assurance that the Council manages and maintains a robust management accounting system for all income, expenditure and commitments.</p>	Substantial		1	1	<p>The recommendations relate to ensuring appropriate business continuity of system administration and to undertake a review of users and access levels.</p>
<p>Procurement</p> <p>To gain assurance that there are sufficient policies and procedures in place for the Council to comply with the Corporate Code of Procurement and other relevant legislation.</p>	Adequate		7	1	<p>The key recommendations are:</p> <ul style="list-style-type: none"> • The Code of Procurement needs to be reviewed and updated to reflect current requirements and relevant legislation. • Procurement Strategy needs to be reviewed, updated and re-published • Keep up to date with e-procurement expansion and implement changes to process and system expansion as appropriate to ensure compliance and efficiency • Explore system capability and expansion for e-procurement

Payroll To gain assurance that there are appropriate levels of internal controls for Payroll with adequate authorisation and separation of duties.	Substantial		1	1	The key recommendations are: <ul style="list-style-type: none"> • Ensure that users are monitored and kept up to date to reflect current working arrangements. • Ensure key supporting documentation is retained on shared drive for ease of reference and complete audit trail.
Trading Operations – Port, Commercial and Marine (Draft)					<i>Report expected to be issued imminently – likely result ADEQUATE</i>
Construction Industry Scheme (Draft)					<i>Report expected to be issued imminently – likely result ADEQUATE</i>
Licensing – Alcohol (Draft)					<i>Report expected to be issued imminently – likely result SUBSTANTIAL</i>
S106 (Draft)					<i>Report expected to be issued imminently – likely result ADEQUATE</i>
Anglia Revenues Partnership – Enforcement (21/22)	Substantial			2	The key recommendations relate to best practice for improvement and no control weaknesses around the themes of communication and system access review.
* Business Rates (21/22)	Adequate		8	6	The key recommendations relate to: <ul style="list-style-type: none"> • Payment collections • Control account reconciliations • Refunds, Bacs and Credit Balances • Write offs • System Access

<p>* Council Tax Billing and Benefits (21/22)</p>	<p>Adequate</p>		<p>14</p>	<p>5</p>	<p>The key recommendations relate to:</p> <ul style="list-style-type: none"> • Council Tax Credit balances and refunds • Housing Benefit Uprating input • Council Tax valuation Office amendments • High Value Payments / Creditor changes • New HB and CTRS Application assessment • Rental Values for HB claimants • Self-employed claimants • Overpayment Identification and recovery • System Access
<p>* Council tax Recovery and Housing Benefit Overpayments (21/22)</p>	<p>Adequate</p>		<p>6</p>	<p>2</p>	<p>The key recommendations relate to:</p> <ul style="list-style-type: none"> • Recovery of CT and HBOP • HBOP credit balances and refunds • Write-offs
<p>Covid 19 Business Grants – Post Payment Assurance</p>					<p>Post Payment Assurance work has been submitted to the Department for Business, Energy and Industrial Strategy for all schemes up to January 2022, with satisfactory conclusion on the sampling and pre and post payment checks undertaken by the authority in relation to grants paid out under those schemes.</p>

Audits *marked with an ** have been undertaken by other Councils and reviewed by Fenland District Council Audit Manager as part of the Quality Assurance process. The recommendations relate to the partnership as a whole and will not be reported upon in quarterly progress reports.

An assurance rating is applied, when a system or process is reviewed, which reflects the effectiveness of the control environment.

The text below is an indication of the different assurance ratings used:

Assurance	Description
Full	There is a sound system of control designed to proactively manage risks to objectives.
Substantial	There is a sound system of control, with further opportunity to improve controls which mitigate minor risks.
Adequate	There is a sound system of control, with further opportunity to improve controls which mitigate moderate risks.
Limited	There are risks without effective controls, which put the objectives at risk.
None	There are significant risks without effective controls, which put the objectives at risk. Fraud and/or error are likely to exist.

Appendix B – Recommendation progress 2020/21 and 2021/22

Total Recommendations 2020/21				
	High	Medium	Low	Total
Total Recommendations	3	21	23	47
Total Complete	3	19	21	43
Total Not Due	0	1	2	3
Overdue	0	1	0	1

- This data includes recommendations made from our ARP Audit Partners who conducted audits for the partnership. These have all been completed or superseded by the audits of 2021/22.
- **The overdue recommendation relates to CCTV and has been chased with the relevant Head of Service. This has been raised with Management Team and is due to be completed in the summer of 2022.**

Total Recommendations 2021/22				
	High	Medium	Low	Total
Total Recommendations	4	29	37	70
Total Complete	2	6	16	24
Total Not Due	1	22	20	43
Overdue	1	1	1	3

- This table does not include the recommendations made in relation to the ARP audits, conducted by partner authorities as they are reported to their respective authorities at this stage.
- **The overdue high-risk actions relate to the Business Unit Lettings Audit and progress has been made in drafting a new Letting Policy – this will be published very soon.**
- **The overdue medium and low risk actions, relate to the Safeguarding Audit. This has been chased with the relevant Head of Service and raised at Management Team.**

Appendix C: Summary of Internal Audit Effectiveness

					Compliance		
		Cat	Category of checklist	Comments	C	P	N
	Mission of Internal Audit	1	To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.	Audit Charter	C		
	Definition of Internal Auditing	2	Definition of Internal Auditing	Audit Charter	C		
Core Principals	The Core Principals are based on conformance with the Code of Ethics (Integrity, Seven Principles of Public Life)	3.1	Demonstrates integrity	Declaration of Interests	C		
		3.2	Demonstrates Competence and due professional care	Qualification	C		
		3.3	Is objective and free from undue influence	Reporting Lines	C		
		3.4	Aligns with the strategies, objectives, and risks of the organisation	Audit Plan	C		
		3.5	Is appropriately positioned and adequately resourced	Audit Plan	C		
		3.6	Demonstrates quality and continuous improvement	Progress Reports	C		
		3.7	Communicates effectively	Progress Reports	C		
		3.8	Provides risk-based assurance	Audit Plan	C		
		3.9	Is insightful, proactive, and future-focused	Audit Plan	C		
		3.10	Promotes organisational improvement	Audit Plan	C		
Code of Ethics		4.1	Integrity	QA review	C		
		4.2	Objectivity	QA Review	C		
		4.3	Confidentiality	QA Review	C		
		4.4	Competency	QA Review	C		
		4.5	Seven Principles of Public Life	QA Review	C		
Attribute	These address the characteristics of organisations and parties performing internal audit activities	5.1	1000 Purpose, Authority and Responsibility	External validation	C		
		5.2	1100 Independence and Objectivity	External validation	C		
		5.3	1200 Proficiency and Due Professional Care	External validation	C		
		5.4	1300 Quality Assurance and Improvement Programme	External validation	C		
Performance	These describe the nature of internal audit activities and provide quality criteria against which the performance of these services can be evaluated.	6.1	2000 Managing the Internal Audit Activity	Audit Manual	C		
		6.2	2100 Nature of Work	Audit Manual	C		
		6.3	2200 Engagement Planning	Audit Manual	C		
		6.4	2300 Performing the Engagement	Audit Manual	C		
		6.5	2400 Communicating Results	Audit Manual	C		
		6.6	2500 Monitoring Progress	Audit Manual	C		
		6.7	2600 Communicating the Acceptance of Risks	Audit Manual	C		
					28		

C = Conforms: P = Partial: N = Not conforming