

Agenda Item No:	10	
Committee:	Audit and Risk Management	
Date:	22 July 2024	
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 2023-24.
- To provide the interim Internal Audit Manager's annual opinion on the system of internal control.
- To consider the effectiveness of Internal Audit.

2 Key issues

- Public Sector Internal Audit Standards (PSIAS or Standards) 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. The Chartered Institute of Public Finance and Accountancy (CIPFA) has provided an additional Local Government Application Note (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 (AGS).
- The PSIAS state that the Internal 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 governance, risk management and control (GRC) processes, taking into account PSIAS or guidance. A continuous QAIP is undertaken so that the Council continues to provide an effective Internal Audit service.

3 Recommendations

- To note the outturn for Internal Audit for 2023-24, 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 Interim Internal Audit Manager’s opinion on the “adequacy” of GRC processes.

Wards Affected	All
Forward Plan Reference	Not applicable
Portfolio Holder(s)	Not applicable
Report Originator(s)	David Thacker – Interim Internal Audit Manager
Contact Officer(s)	Peter Catchpole - Corporate Director & Chief Finance Officer Amy Brown – Assistant Director & Deputy Monitoring Officer Deborah Moss – Head of Internal Audit David Thacker – Interim Internal Audit Manager
Background Paper(s)	Internal Audit Plan 2023-24 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 2023-24, of: -
- the coverage provided by Internal Audit; and
 - the Interim Internal Audit Manager's opinion on levels of GRC across the Council.
 - the independent review of the effectiveness of the Internal Audit team.
- 4.2 The Interim Internal Audit Manager was appointed in May 2023 on a short-term contract, which was extended to the end of the financial year. Hence, the Interim Internal Audit Manager has been in place for virtually all of 2023-24. However, a permanent Head of Internal Audit was appointed and commenced in May 2024.
- 4.3 The Interim 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, and to the Assistant Director & Deputy Monitoring Officer. The Internal Audit service provides assurance to Senior Management regarding levels of GRC for systems for which they are responsible.
- 4.4 Full details of the Internal Audit objectives are contained within the Internal Audit Charter, the update of which was approved by the Audit and Risk Management Committee on 24 July 2023 (ARMC6/23).

5 Internal Audit Outturn

- 5.1 The annual Internal Audit Plan is formulated in advance of the Council year, 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 2023-24 on 20 March 2023 (ARMC28/22).
- 5.3 However, following the appointment of the Interim Internal Audit Manager in May 2023, the Audit Plan was reviewed, revised and then submitted to the Audit and Risk Management Committee for approval on 26 September 2023 (ARMC16/23). The revision was based on better alignment with the Council's Plan and the Corporate Risk Register plus areas of concern highlighted by Management Team, which was consulted in June/July 2023.
- 5.4 In respect of the Internal Audit resources, the Internal Audit Apprentice, who qualified as an auditor in May 2023, resigned in June and left the Council at the end of July 2023 with no immediate replacement. So, with the part-time term-time auditor unavailable from mid-July to the start of September, it was agreed that Internal Audit would not be able to deliver any audit work during August and the Audit Plan was adjusted accordingly.
- 5.5 In order to deliver the revised Audit Plan, it was agreed that an Interim Internal Auditor would be hired on a six-month contract to the end of the financial year. Hence, an experienced contract auditor started on 1 October 2023, which brought the Internal Audit team back to previous resource levels.

- 5.6 As a consequence of resource disruption, Internal Audit had completed only 6 (25%) of the original 24 planned audits for 2023-24 by the end of Q2. However, following the revision to cover a broad spectrum of audits over the Council's corporate objectives and the recruitment of an interim auditor, Internal Audit completed all 19 planned audits, which, including the 4 from the ARP Audit Partners, the Interim Internal Audit Manager believes enables an appropriate assessment for the Annual Audit Opinion to be made.
- 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
 - Grant Funding declarations, including Test and Trace schemes and COMF funding
 - National Fraud Initiative work
 - Fraud Investigation work
 - Risk Management Group
 - Major Project support and advice
 - Follow up reviews on outstanding recommendations
- 5.8 Also, this is the fifth year of the shared auditing arrangements for Anglia Revenues Partnership (ARP) functions that cover Council Tax, Housing Benefits and Business Rates on behalf of several local authorities including the Council.
- 5.9 Further assurances have been obtained from external organisations to support the Internal Audit Opinion, by providing assurance of the following areas:
- Department for Levelling Up, Housing & Communities (DLUHC) – Levelling Up Fund Second Line of Defence (Deep Dive) Review Report – March High Street – **satisfactory.**
 - National Cyber Security Centre (NCSC) – Cyber Essentials Plus Scheme – **fully compliant.**
 - ICT – Public Service Network (PSN) compliance certificate – **fully compliant.**
 - Designated Person Report: Audit of the Marine Safety Management System of Nene Ports – **93.8%** conformity with achievable measures.
 - International Ships and Port Security (ISPS) – Port (of Wisbech) Facility Security Audit – **overall good.**
 - Customer Service Excellence (CSE) – **reaccreditation.**
 - Air Quality Strategy / Action Plan – **submitted to DEFRA.**
- 5.10 Appendix A lists the processes and 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.
- 5.11 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.
- 5.12 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. Four 'fundamental' audits, concerning ARP Enforcement, Council Tax, Housing Benefit and Business Rates, required review in the 2023-24 Plan, all of which were carried out by the larger Councils as part of the SLA covering audits of the Anglia Revenues Partnership (ARP) that administers Revenues & Benefits on behalf of several local authorities including FDC.
- 5.13 The Internal Audit activity was conducted free from interference in determining the scope of internal auditing, performing work and communicating results throughout the year.

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 GRC arrangements. This is referred to as the Annual Governance Statement (AGS).
- 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 conducted in conformance with the PSIAS.
- 6.3 As part of the AGS 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 GRC.
- 6.5 Based on the work that Internal Audit has performed the Interim Internal Audit Manager's opinion for 2023-24 is that **there is "REASONABLE" 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 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 Interim Internal Audit Manager's opinion can only provide a reasonable, not absolute, level of assurance as to the adequacy and effectiveness of these systems.
- 6.7 This has been further supported by the external auditor (Ernst & Young) "Annual Audit Results Report", as reported to Audit and Risk Management Committee at minute ARMC11/23, which stated that an opinion was pending as the work had not yet been finalised. However, the audited Statement of Accounts 2021-22 (ARMC 12/23) stated that the Council's financial statements gave a true and fair view of the accounts and were prepared properly.

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 GRC processes, taking into account PSIAS 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, the Risk-Based Internal Audit Plan and delivery, are based on these professional standards. Performance monitoring is also supplemented through frequent interaction between the Interim Internal Audit Manager and the Corporate Director & Chief Finance Officer and Assistant Director & Deputy Monitoring 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 The external quality assessment (EQA) process was conducted in November 2022 by an assessor from TIAA, which identified several issues for improvement. Of the six issues raised, two have been completed and the others, including IT Audit (which is dependent on an Audit Strategy), are in progress.
- 7.5 The EQA endorsed compliance with the PSIAS and the LGAN. This has continued and the results for 2023-24 can be seen in 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 function which demonstrates a commitment to comply with the PSIAS, and the CIPFA LGAN, as standards of good quality.
- 9.2 The Internal Audit function 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 AGS, which should accompany the Statement of Accounts.

Appendix A: Audits completed

Audit	Overall opinion	High	Medium	Low	Recommendation Theme
* Anglia Revenues Partnership (ARP) – Enforcement	Adequate	1	7	1	The high-risk issue related to systems access. Reviews are 6-monthly, which could impact security. The medium-risk issues mainly relate to payment collection and cash transactions.
* Business Rates (NNDR)	Adequate	-	4	4	There are no high-risk recommendations. The medium-risk issues relate to annual billing, payment collection, reliefs, exemptions & discounts and arrears.
* Council Tax Billing and Benefits	Adequate	-	9	9	There are no high-risk recommendations. The medium-risk recommendations relate to Council Tax refund process, Self Employed claimants, reconciliations and system access controls.
* Council Tax Recovery and Housing Benefit Overpayments	Adequate	-	-	-	No issues were identified.
Cash & Treasury Management (2022/23) To gain assurance that that the Council has robust procedures and guidance in place with relation to bank reconciliations, Treasury management and cash collection.	Adequate	1	-	-	The high-risk recommendation relates to the collection and handling of cash, which should be incorporated in a Cash Collection Policy.
Housing Options (2022/23) To gain assurance that that the Council has robust procedures and guidance in place for the monitoring,	Adequate	-	4	-	There were no high-risk recommendations. The medium risk recommendations relate to the high usage of B&B, non-compliance with

recording and payment of housing option services.					procurement rules for accommodation, removal, storage, and cleaning, a potential breach of DLUHC guidance for delayed housing of 8 households (resolved) and an outdated homelessness strategy.
Development Services - Planning To gain assurance that the Council has robust procedures and guidance in place and that the governance, risk and financial elements of the Planning Strategy and process are efficient and effective.	Adequate	-	3	-	There were no high-risk recommendations. The medium-risk issues relate to required support re planning policy, s106 & ecology, resources (dependency on agency staff) and a lack of risk register in the service plan.
Trading Operations - Estates To gain assurance that the key business objectives for the service, as covered by the audit scope, provide the basis for ensuring that the strategy, management and admin of Council property is efficient & effective.	Adequate	1	4	-	The high-risk issue relates to the lack of an Asset Management Plan (a repeat from 2019/20). The medium-risk issues relate to fragmented asset management, a lack of a structured estates system, the current portfolio spreadsheet and the application process.
Trading Operations – Cemetery Income To gain assurance that the administration of cemetery income is monitored and managed efficient and effectively.	Adequate	-	2	-	There were no high-risk issues raised. The medium risk issues relate to debt monitoring by the Bereavement team to assist Finance and a lack of documented procedures.
Public Health Funerals To gain assurance that the Council is fulfilling its obligation to provide a public health funeral as required and that robust policies and procedures are in place to ensure a recourse of public funds.	Adequate	1	1	-	The high-risk issue relates to a lack of inventory and open access to cash and valuables in the Base safe. This has been resolved. The medium risk issue relates to a lack of documented procedures.
Licences – Animal Welfare	Substantial	-	-	-	No issues were identified.

<p>To gain assurance that the Council has robust procedures and guidance in place demonstrating appropriate licensing of activities involving animals.</p>					
<p>Licences - Other</p> <p>To gain assurance that the Council has robust procedures and guidance in place demonstrating appropriate issuance and monitoring of Licenses – Other, which includes Scrap Metal Dealer Licenses, Small Society Lottery Registrations, Street Collections, House to House collections and Gambling Act Licenses.</p>	Adequate	-	1	-	<p>There were no high-risk issues.</p> <p>The medium-risk issue related to implementing a regular control check over potentially unlicensed operators. This has been resolved.</p>
<p>Corporate Assurance – Information & Data Management</p> <p>To gain assurance that the Council has a robust framework in place for the Council’s information and data management, demonstrating compliance with the General Data Protection Regulations and the Data Protection Act 2018, and to assess the effectiveness of the governance, risk management and internal control (GRC) framework for information and data management.</p>	Adequate	-	4	1	<p>There are no high-risk recommendations.</p> <p>The medium risk recommendations related to data classification, updating the information asset register, staff completing data protection e-learning and documenting procedures.</p>
<p>Capital Financing and Asset Management</p> <p>To gain assurance that the key business objectives for administering the capital investment of the Council, as covered by the audit scope are met appropriately, including:</p> <ul style="list-style-type: none"> • Capital planning (investment and rationing) • Asset Register monitoring and accounting 	Adequate	-	2	-	<p>There were no high-risk issues.</p> <p>The medium-risk issues relate to a lack of formal reconciliation between the asset register and insurance and a lack of documented procedures (a repeat of a 2019 issue).</p>

<p>Corporate Assurance - Transparency</p> <p>To gain assurance that the Council has robust procedures, guidance and publications in place demonstrating compliance to the Local Government Transparency Code 2015.</p>	Adequate	-	2	-	<p>There were no high-risk issues.</p> <p>The medium risk issues relate to missing data sets for publication per the Transparency Code and also the timeliness and accuracy of the data published. These have been resolved.</p>
<p>Debtors & Collection Agency</p> <p>To gain assurance that there are appropriate levels of internal controls for the administration of debtors and collection and that it is monitored and managed efficient and effectively.</p> <p>The review also included a follow-up on the previous Internal Audit in 2019, that included one medium priority and two low priority recommendations.</p>	Limited	3	5	1	<p>The high-risk issues relate to an outdated Corporate Debt Policy, a lack of sundry debtor resources and the sundry debtors chasing process.</p> <p>The medium-risk issues relate to sundry debtor reporting, exceptional debt management, ex-staff debt management (resolved), credit balances and sundry debtor write offs.</p>
<p>Port Berthings – Special Audit</p> <p>To gain assurance that the Port of Wisbech, Cross Keys Marina and other vessel berthing locations in Fenland have robust policies and procedures in place with relation to the administration of the berthing of vessels. This includes the appropriate management of income and record keeping and appropriate governance arrangements in place as per legislation.</p>	Limited	3	5	-	<p>The high-risk issues relate to debt recovery, staff vessels and use of the workshop. These have been resolved.</p> <p>The medium-risk issues relate to invoice generation, enforcement of the Wisbech Yacht Harbour T&C, Port Governance, potential loss of income over weekends and cash payments.</p>
<p>Freedom of Information Act Requests</p> <p>To gain assurance that the Council has a robust framework in place demonstrating compliance with the Freedom of Information Act 2000 and to assess the effectiveness of the governance, risk management and internal control (GRC) framework in managing the Freedom of Information requests.</p>	Adequate	-	4	1	<p>The medium-risk issues relate to outstanding and overdue FOI requests exceeding statutory timeframes, adoption and maintenance of a Publication Scheme, a lack of formal training and awareness and a lack of performance reporting.</p>

<p>ICT Cyber Security</p> <p>To gain assurance that that there are appropriate levels of governance, risk management and internal controls for cyber security across the Council.</p> <p>With councils making more local public services available digitally, getting more of their workforce online and planning greater collaboration and integration work with partner organisations, reviewing and reinforcing current cyber security arrangements is a key priority for local authorities. A cyber-attack can be very disruptive, leading to the loss of data, as well as disruption to the running of council services. A ransomware attack has the additional threat of financial loss.</p> <p>ICT has rolled out corporate training for cyber security, which staff have been mandated to complete, via an online learning platform developed by Hut Six, specialists in information security awareness training.</p>	Adequate	1	5	-	<p>The high-risk issue relates to a lack of cyber security training completed by staff (a repeat from 2022).</p> <p>The medium-risk issues relate to a lack of completed Cyber Security Plan, the new staff / member induction process & Acceptable Use Policy, governance and reporting, annual penetration testing and the Active Directory.</p>
<p>Emergency & Business Continuity Planning</p> <p>To gain assurance that Emergency Planning and BCP are in place, in particular, governance, communication, structure, identification of risks, continuity of services and exercises are conducted.</p>	Adequate	-	3	1	<p>There were no high-risk issues.</p> <p>The medium-risk issues relate to the Corporate and Service BCPs needing updating, incident & action tracking and cascading of EP incidents through the gold/silver/bronze groups.</p>
<p>Contracts Register</p> <p>To gain assurance that there are appropriate levels of governance, risk management and internal controls for the administration of the Council's contract register and that it is monitored and managed efficiently and effectively.</p>	Adequate	-	4	-	<p>There were no high-risk issues.</p> <p>The medium-risk issues relate to work and services starting prior to the contract being finalised, a lack of secure central repository, a lack of planning for future contracts and a lack of contract management policy and guidance.</p>
<p>Safeguarding (Follow Up)</p>	Substantial	-	2	-	<p>The medium-risk issues relate to</p>

To gain assurance that the issues from the previous audit in 2021/22 have been implemented.					safeguarding training and e-learning.
CCTV (Follow Up) To gain assurance that the issues from the previous audit in 2021/22 have been implemented.	Adequate	-	2	-	The medium-risk issues relate to the shared service agreement with PCC and the Quadrant maintenance agreement.

Audits marked with * have been undertaken by other Councils and reviewed by Fenland District Council Interim Internal 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, 2021/22, 2022/23 and 2023/24

Total Recommendations 2020/21				
	High	Medium	Low	Total
Total Recommendations	3	21	23	47
Total Complete	3	20	21	44
Outstanding	0	0	0	0
Overdue	0	1	2	3

- 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 medium-risk recommendation relates to CCTV – a Maintenance Agreement – which relies on Peterborough CC and is nearing finalisation, according to the Assistant Director for Community Safety.

Total Recommendations 2021/22				
	High	Medium	Low	Total
Total Recommendations	4	31	34	69
Total Complete	4	28	31	63
Outstanding	0	3	3	6
Overdue	0	0	0	0

- 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 outstanding medium risk actions relate to Corporate Finance - Procurement. Delays in implementation are attributed to the ongoing revision of procurement legislation for the UK.

Total Recommendations 2022/23				
	High	Medium	Low	Total
Total Recommendations	5	13	13	31
Total Complete	3	13	13	29
Outstanding	0	0	0	0
Overdue	2	0	0	2

- 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 Trading Operations – Port Commercial & Marine audit in respect of an agreed operating lease with LCC (due July 2024) and the Construction Industry Scheme audit in respect of being non-compliant

with IR35 rules for two subcontractors. An HR code of practice is being discussed with Management.

Total Recommendations 2023/24				
	High	Medium	Low	Total
Total Recommendations	10	53	5	68
Total Complete	4	11	0	15
Outstanding	6	42	5	53
Overdue	0	0	0	0

- 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.

There are no overdue high-risk or medium-risk actions. All outstanding actions are being monitored with the auditee on a regular basis.

Appendix C: Summary of Internal Audit Effectiveness per PSIAS

					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		P	
		3.6	Demonstrates quality and continuous improvement	Progress Reports		P	
		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	QA Review	C		
		5.2	1100 Independence and Objectivity	QA Review	C		
		5.3	1200 Proficiency and Due Professional Care	QA Review	C		
		5.4	1300 Quality Assurance and Improvement Programme	QA Review	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		
					26	2	

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