

Requirement	GC	PC	DNC	Notes supporting assessment at 20 June 2022 (bold font = new/updated)
Mission of internal audit	Y			
Definition of Internal Auditing	Y			Need to identify a replacement lead to deliver CRR process
Core Principles	Y			QAIP records the need to better demonstrate quality and continuous improvement
Code of Ethics	Y			By end of June 2022 - Reissue and review self-assessments with newer guidance and reflect WoW action plans
1000 Purpose, Authority and Responsibility	Y			By end of September 2022 - All Charters will need to be reviewed in terms of access to records, building and staff and build in remote auditing protocols
1100 Independence and Objectivity	Y			Risk management audit by Senior Auditor using ALARM template due in autumn AGS process – get Senior Auditor to explore areas to change
1110 Organisational Independence	Y			
1111 Direct Interaction with the Board	Y			
1120 Individual Objectivity	Y			
1130 Impairment to Independence or Objectivity	Y			By end of September 2022 – update Charters for guidance on fraud responsibility at all but City . Add in responsibility for insurance
1200 Proficiency and Due Professional Care	Y			
1210 Proficiency	Y			1 x additionally trained ICT audit resource (now have 3 qualified ICT auditors and another still training). All staff trained in data analytics with a Senior Auditor having overall responsibility. Additional Counter Fraud trained auditor (two in total).
1220 Due Professional Care	Y			Develop staff training on cost v benefit of additional assurance to think through more thoroughly before making recs
1230 Continuing Professional Development	Y			Complete full staff APR by end of September

1300 Quality Assurance and Improvement Programme	Y			Designed & implemented but needs updates on actions
1310 Requirements of the Quality Assurance and Improvement Programme	Y			
1311 Internal Assessments	Y			
1312 External Assessments	Y			EQA was completed in March 2018 ‘generally conforms’. No desire to f/u early so plan in November 22 for March 23
1320 Reporting on the Quality Assurance and Improvement Programme	Y			Needs to be re-imagined in terms of new normal
1321 Use of ‘Conforms with the International Standards for the Professional Practice of Internal Auditing’	Y			
1322 Disclosure of Non-conformance	Y			
4 Performance Standards	Y			
2000 Managing the Internal Audit Activity	Y			
2010 Planning	Y			Introduced 6 month planning in 2021-22 Needs to link to a strategy document
2020 Communication and Approval	Y			Reported to committees that staffing had improved and at same time stopped delivery to academies
2030 Resource Management	Y			
2040 Policies and Procedures	Y			DA strategy + remote working Audit manual needs updating to incorporate remote working procedures
2050 Coordination	Y			Look for other assurance in ToE and then test it – then draw

				back
2060 Reporting to Senior Management and the Board	Y			Board yes – CMT will be for City and County
2070 External Service Provider and Organisational Responsibility for Internal Auditing	Y			I always inform City and Fire
2100 Nature of Work	Y			
2110 Governance	Y			Need to re-establish performance management in the service
2120 Risk Management	Y			
2130 Control	Y			
2200 Engagement Planning	Y			Move to a consistent ToE + ToEs for grants. Have developed ToE's for special investigations
2210 Engagement Objectives	Y			Need further understanding of Value for money criteria
2220 Engagement Scope	Y			Need a further understanding of significant consulting opportunities requirements especially in light of the change to 'quick response' audits
2240 Engagement Work Programme	Y			
2300 Performing the Engagement	Y			Adopted IIA principles and guidance on remote working. Share guidance on skepticism amongst team
2310 Identifying Information	Y			
2320 Analysis and Evaluation	Y			Everyone in team now trained in basic DA. Senior Auditor is taking the lead and proposing a separate DA group for Midlands Counties
2330 Documenting Information	Y			
2340 Engagement Supervision	Y			HoIAS to re-establish quality checks
2400 Communicating Results	Y			

2410 Criteria for Communicating	Y			
2420 Quality of Communications	Y			Need to definitely improve on concise and timely (agile). Some improvements to constructive review IIA guidance
2421 Errors and Omissions	Y			
2430 Use of ‘Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing’	Y			
2431 Engagement Disclosure of Non-conformance	Y			
2440 Disseminating Results	Y			
2450 Overall Opinion	Y			Will review CIPFA/IIA guidance on consistent opinions
2500 Monitoring Progress		Y		Need to start f/u on ALL recommendations as per EA
2600 Communicating the Acceptance of Risks	Y			implement HoIAS review of any recommendations not agreed

Explanations of ‘conformance’

GC – “Generally Conforms” means the assessor has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual *Standard* or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual *Standards* or elements of the Code of Ethics, and at least partial conformity to the others, within the section/category. There may be significant opportunities for improvement, but these should not represent situations where the activity has not implemented the *Standards* or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete/perfect conformance, the ideal situation, “successful practice,” etc.

PC – “Partially Conforms” means the evaluator has concluded that the activity is making good-faith efforts to comply with the requirements of the individual *Standard* or element of the Code of Ethics, section, or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the *Standards* or Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the activity and may result in recommendations to senior management or the board of the organisation.

DNC – “Does Not Conform” means the evaluator has concluded that the activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many/all of the objectives of the individual *Standard* or element of the Code of Ethics, section, or major category. These deficiencies will usually have a significant negative impact on the activity’s effectiveness and its potential to add value to the organisation. These may also represent significant opportunities for improvement, including actions by senior management or the board.

Neil Jones, Head of Internal Audit & Assurance Service, Leicestershire County Council 20 June 2022.

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