

CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom (2006)

HoIAS self assessment of compliance with the code : November 2012

| | | Level of compliance. Notes for improvement |
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| 1 | SCOPE OF INTERNAL AUDIT | |
| 1.1 | Terms of Reference | Substantial |
| 1.2 | Scope of Work | Full |
| 1.3 | Other Work | Substantial |
| 1.4 | Fraud & Corruption | Full |
| 2 | INDEPENDENCE | |
| 2.1 | Principles of Independence | Full |
| 2.2 | Organisational Independence | Substantial |
| 2.3 | Status of the Head of Internal Audit | Substantial |
| 2.4 | Independence of Internal Audit Contractors | Full |
| 2.5 | Declaration of Interest | Full |
| 3 | ETHICS FOR INTERNAL AUDITORS | |
| 3.1 | Purpose | Full |
| 3.2 | Integrity | Full |
| 3.3 | Objectivity | Substantial |
| 3.4 | Competence | Full |
| 3.5 | Confidentiality | Full |
| 4 | AUDIT COMMITTEES | |
| 4.1 | Purpose of the Audit Committee | Full |
| 4.2 | Relationship with the Audit Committee | Full |
| 5 | RELATIONSHIPS | |
| 5.1 | Principles of Good Relationships | Partial |
| 5.2 | Relationships with Management | Full |
| 5.3 | Relationships with other Internal Auditors | Substantial |
| 5.4 | Relationships with External Auditors | Substantial |
| 5.5 | Relationships with other Regulators & Inspectors | Partial – potential for developing assurance mapping |
| 5.6 | Relationships with Elected Members | Substantial |

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| 6 | STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT | |
| 6.1 | Staffing Internal Audit | Partial – service review will address |
| 6.2 | Training & Continuing Professional Development | Partial – service review will address |
| 7 | AUDIT STRATEGY & PLANNING | |
| 7.1 | Audit Strategy | Partial – new standards will require more |
| 7.2 | Audit Planning | Full |
| 8 | UNDERTAKING AUDIT WORK | |
| 8.1 | Planning | Full |
| 8.2 | Approach | Full |
| 8.3 | Recording Audit Assignments | Substantial – service review will address |
| 9 | DUE PROFESSIONAL CARE | |
| 9.1 | Responsibilities of the Individual Auditor | Substantial – new standards will require more |
| 9.2 | Responsibilities of the Head of Internal Audit | Partial – new standards will require more |
| 10 | REPORTING | |
| 10.1 | Principles of Reporting | Full |
| 10.2 | Reporting on Audit Work | Full – service review will improve further |
| 10.3 | Follow-up Audits & Reporting | Full |
| 10.4 | Annual Reporting & Presentation of Audit Opinion | Substantial - new standards will require more |
| 11 | PERFORMANCE, QUALITY & EFFECTIVENESS | |
| 11.1 | Principles of Performance, Quality & Effectiveness | Partial – a manual exists but has not been reviewed and updated |
| 11.2 | Quality Assurance of Audit Work | Substantial - service review will formalise and improve |
| 11.3 | Performance & Effectiveness of the Internal Audit Service | Substantial - service review will formalise and improve |