

Internal Audit Review Checklist – May 2018 for year 2017/2018

Part 1 – Meeting Standards

Expected Standard	Evidence of Achievement	Yes or No	Areas for development
1. Scope of internal audit	<p>Terms of reference were re-approved by full council.</p> <p>Scope of audit work takes into account risk management processes and wider internal control arrangements.</p> <p>Internal audit work covers the council's anti-fraud and corruption arrangements</p>		
2. Independence	<p>Internal Auditor has direct access to those charged with governance (see Financial Regulations).</p> <p>Reports are made in own name to management.</p> <p>Internal Auditor does not have any other role within the council.</p>		
3. Competence	<p>No evidence that internal audit work has not been carried out ethically, with integrity and objectivity.</p>		
4. Relationships	<p>Responsible officer (Clerk/RFO) is consulted on the internal audit plan and on the scope of each audit.</p> <p>Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters.</p> <p>The responsibilities of council members are understood; training of members is carried out as necessary.</p>		
5 Audit Planning and reporting	<p>The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council.</p> <p>Internal auditor has submitted report in accordance with the plan.</p>		

Part 2 – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of Achievement	Yes or No	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.		
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.		
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.		
Add value and assist the organisation in achieving its objectives	The council makes positive responses to the Internal Auditor's recommendations and follows up action where called for.		
Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.		
Be challenging	Internal audit focuses on risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.		
Ensure the right resources are available	Adequate resource is made available for the Internal Auditor to complete her work. Internal Auditor understands the body and the legal and corporate framework in which it operates.		

Signed:

Date: