

Review of Effectiveness of Internal Audit 2008/9**Assessment Checklist**

11	Performance, Quality and Effectiveness	Y	P	N	Evidence
11.3	Performance and Effectiveness of Internal Audit Service				
11.3.1	Does the Head of Internal Audit have a performance management and quality assurance programme in place?	✓			Internal Audit Strategy Service Area Plan 2007/8 Performance Appraisal Forms Post-Audit Questionnaires Biennial Customer Survey
11.3.2	<p>Does the performance management and quality assurance programme include as a minimum:</p> <p>(a) a comprehensive set of targets to measure performance:</p> <p>(i) which are developed in consultation with appropriate parties?</p> <p>(ii) which are included in service level agreements, where appropriate?</p> <p>(iii) against which the Head of Internal Audit measures, monitors and reports appropriately on progress?</p> <p>(b) user feedback obtained for each individual audit and periodically for the whole service?</p> <p>(c) a periodic review of the service against the strategy and the achievement of its aims and objectives, the results of which are used to inform future strategy?</p> <p>(d) internal quality reviews to be undertaken periodically to ensure compliance with this Code and the Audit Manual?</p> <p>(e) an action plan to implement improvements?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>Internal Audit Strategy 2007-10 Service Area Plan 2007/8</p> <p>Service Area Plan 2007/8</p> <p>Internal Audit Strategy 2007-10 Monthly Time Reports</p> <p>Post-Audit Questionnaires Biennial Customer Survey</p> <p>Quarterly Management Reports</p> <p>Minutes of Team Meetings</p> <p>Code of Practice Assessment and Action Plan. Minutes of Team Meetings</p>

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11	Performance, Quality and Effectiveness	Y	P	N	Evidence
11.3.3	Does the Head of Internal Audit compare the performance and the effectiveness of the service over time, in terms of both the achievement of targets and the quality of the service provided to the user?		✓		Monthly Time Reports Quarterly Management Reports Post Audit Questionnaires Biennial Customer Survey
11.3.4	Do the results of the performance management and quality assurance programme evidence that the internal audit service is: (a) meeting its aims and objectives? (b) compliant with the Code? (c) meeting internal quality standards? (d) effective, efficient and continually improving? (e) adding value and assisting the organisation in achieving its objectives?	✓ ✓ ✓ ✓ ✓			Quarterly Management Reports CPA – UOR Assessments Assignment Control Sheets Audit Commission Triennial Review of Internal Audit (2007) CIPFA Benchmarking Data Post Audit Questionnaires Biennial Customer Survey
11.3.5	Does the Head of Internal Audit report on the results of the performance management and quality assurance programme in the annual audit report?	✓			Annual Report to Audit and Resources Scrutiny Committee
11.3.6	Does the Head of Internal Audit provide evidence from his or her review of the performance and quality of the internal audit service to the organisation for consideration as part of the annual review of the effectiveness of the system of internal audit?	✓			Annual Report to Audit and Resources Scrutiny Committee ²

² Evidence made available when requested.