

**Review of Effectiveness of Internal Audit 2012/13****Assessment Checklist**

<b>11</b>	<b>Performance, Quality and Effectiveness</b>	<b>Y</b>	<b>P</b>	<b>N</b>	<b>Evidence</b>
<b>11.1</b>	<b>Principles of Performance, Quality and Effectiveness</b>				
11.1.1	Is there an audit manual?	✓			Audit Manual
11.1.1	Does the audit manual provide guidance on: (a) carrying out day-to-day audit work? (b) complying with the Code?	✓ ✓			Audit Manual
11.1.1	Is the audit manual reviewed regularly and updated to reflect changes in working practices and standards?	✓			Minutes of Monthly Team Meetings
11.1.2	Does the Head of Internal Audit have arrangements in place to assess the performance and effectiveness of:  (a) each individual audit?  (b) the internal audit service as a whole?	✓ ✓			Audit Brief Assignment Control Sheet Post-Audit Questionnaire Monthly Time Reports  Internal Audit Strategy 2012-15 Post-Audit Questionnaires Quarterly Management Reports
<b>11.2</b>	<b>Quality Assurance of Audit Work</b>				
11.2.1	Does the Head of Internal Audit have a process in place to ensure that work is allocated to auditors who have appropriate skills, experience and competence?	✓			Annual Assignment Allocation
11.2.2	Does the Head of Internal Audit have a process in place to ensure that all staff are supervised appropriately throughout all audits?	✓			} } } } Assignment Briefs } Assignment Control Sheets } Monthly Time Reports } Minutes of Team Meetings } Post-Audit Questionnaires
11.2.3	Does the supervisory process cover: (a) monitoring progress? (b) assessing quality of audit work? (c) coaching staff? <sup>1</sup>	✓ ✓ ✓			} } }

<sup>1</sup> Staff structure and grading based on expectation of high level of professional skills and experience with minimal requirement for direct coaching and supervision.

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11	Performance, Quality and Effectiveness	Y	P	N	Evidence
11.3	<b>Performance and Effectiveness of Internal Audit Service</b>				
11.3.1	Does the Head of Internal Audit have a performance management and quality assurance programme in place?	✓			Internal Audit Strategy Service Plan 2012/13 Performance Appraisal Forms Post-Audit Questionnaires Customer Survey
1.3.2	<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>Internal Audit Strategy 2012-15 Service Plan 2012/13</p> <p>Service Plan 2012/13</p> <p>Internal Audit Strategy 2012-15 Monthly Time Reports</p> <p>Post-Audit Questionnaires 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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11.3.3	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 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  Assignment Control Sheets  Audit Commission Triennial Review of Internal Audit CIPFA Benchmarking Data  Post Audit Questionnaires 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 Finance and Audit 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 Finance and Audit Scrutiny Committee