

EVALUATION OF INTERNAL AUDIT - MANAGEMENT

To be completed by Don McLure, Corporate Director Resources, on behalf of Management

Planning

	Yes	NO
Are internal audit's terms of reference sufficiently visible to everyone in your business?	<input checked="" type="checkbox"/>	
Is there sufficient pre-planning and coordination by the internal auditors with the management before each phase of the internal audit?	<input checked="" type="checkbox"/>	
Does internal audit discuss its approach and major areas of audit focus with senior management?	<input checked="" type="checkbox"/>	
Did senior management raise any major areas of concern that were not reviewed by the internal audit team?		<input checked="" type="checkbox"/>
Comments		
<p>One to ones with the Chief Internal Auditor and the Corporate Director Resources with each chief officer has helped the audit planning process significantly</p>		

EVALUATION OF INTERNAL AUDIT - MANAGEMENT

Skills and Experience

	Yes	No
Do you consider the internal audit team to have sufficient professional experience, project management, inter-personal skills and seniority to effectively carry out the work required?		<input checked="" type="checkbox"/>
Do you consider the internal audit team have sufficient experience in the functional specialisations, e.g. risk assessment, IT, fraud investigations to effectively carry out the work that was required?		<input checked="" type="checkbox"/>
Do you believe the internal audit team have sufficient understanding of the business and the risks it faces?	<input checked="" type="checkbox"/>	
Do you believe the members of the internal audit team are independent of the activities they audit?	<input checked="" type="checkbox"/>	
Do you believe the structure of internal audit allows for adequate supervision of the audit process?	<input checked="" type="checkbox"/>	

Performance

	Yes	No
Is there a formal process in place to ensure that internal audit keep senior management up	<input checked="" type="checkbox"/>	

EVALUATION OF INTERNAL AUDIT - MANAGEMENT

to date with audit progress in delivering annual plans?		
Does internal audit provide senior management with early identification and advice of contentious issues, problem areas and delays?	<input checked="" type="checkbox"/>	
Does internal audit suggest how such issues could be resolved?	<input checked="" type="checkbox"/>	
Are audit suggestions realistic, robust and presented clearly and on a timely basis?	<input checked="" type="checkbox"/>	
Are internal audit reports:		
<ul style="list-style-type: none"> • Relevant, clear and constructive 	<input checked="" type="checkbox"/>	
<ul style="list-style-type: none"> • Sufficiently detailed to enable effective management action 	<input checked="" type="checkbox"/>	
<ul style="list-style-type: none"> • issued on a timely basis? 	<input checked="" type="checkbox"/>	
Are internal audit findings discussed with senior management prior to being tabled with the audit committee?	<input checked="" type="checkbox"/>	
Does internal audit follow up recommendations to see whether they have been implemented	<input checked="" type="checkbox"/>	
Does management have any major unresolved disagreements with internal audit?		<input checked="" type="checkbox"/>
Does internal audit add value to your business?	<input checked="" type="checkbox"/>	

EVALUATION OF INTERNAL AUDIT - MANAGEMENT

In what ways does internal audit add value to your business?	By providing the assurance or otherwise of robust internal controls processes and strong, effective management of these processes		
	Strong	Adequate	Needs improvement
Assess the strength of internal audit's understanding of the organisation and the risk it faces.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
How strongly do senior members of the internal audit team demonstrate an appreciation of the issues key to management's role and responsibilities		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Do members of the internal audit team consistently demonstrate independence in all their deliberations?	<input checked="" type="checkbox"/>		
In your view, does the way in which internal audit is funded impair its independence?	No		

Comments

Good progress is being made with the Internal Audit service offer but more needs to be done.

The right strategy for the Service is now in place but the Team needs strengthening with a better skills match in order to be able to deliver the strategy.

Although there is evidence of improvement, there is still more cultural change

EVALUATION OF INTERNAL AUDIT - MANAGEMENT

required within some team members.