

APPENDIX - Self-Assessment against IIA standards (produced with support from Risk and Assurance Insights Ltd)

	IIA Standards (and new 2017 IPPF)	Generally Conforms	Partially Conforms	Does Not Conform	Comments
	Mission Statement & Definition of Internal Auditing				
Ref	Code of Ethics				
1	Integrity				
2	Objectivity				
3	Confidentiality				
4	Competence				
Ref	Attribute Standards				
1000	Purpose, Authority and Responsibility				
1010	Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter (per 2017 IPPF)				Audit Charter up-dated in March 2017
1100	Independence and Objectivity				
1110	Organizational Independence				
1111	Direct Interaction with the Board				
1112	CAE roles beyond Internal Audit				
1120	Individual Objectivity				
1130	Impairments to Independence or Objectivity				

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1200	Proficiency and Due Professional Care (The sum of <i>Standards</i> 1210-1230)				
1210	Proficiency, including trends and emerging issues				Competency and skills requirements currently being refreshed.
1220	Due Professional Care				Plans are increasingly focusing on the more complex, strategic value adding audits and advisory assignments. Need to ensure that auditors have the appropriate skills to deliver these audits and add value. Links to 1210 and 2030.
1230	Continuing Professional Development				See comments alongside 1210
1300	Quality Assurance and Improvement Programme, including board oversight therein				Work underway to generally review and strengthen processes and to improve compliance
1310	Requirements of the Quality Assurance and Improvement Programme				See comments alongside 1300
1311	Internal Assessments				Updated early 2017
1312	External Assessments				Planned for Q4 2017/18
1320	Reporting on the Quality Assurance and Improvement Programme				Up-date provided in Q2 2017/18 via this analysis
1321	Use of Conforms with the International Standards for the Professional Practice of Internal Auditing				n/a

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1322	Disclosure of Non-conformance				
Ref	Performance Standards				
2000	Managing the Internal Audit Activity (to ensure it adds value), including offering suggestions to enhance GRC				
2010	Planning with links to strategies, objectives and risks				Format of plans up-graded for 2017/18 to demonstrate links to strategic objectives and key risks
2020	Communication and Approval				
2030	Resource Management				Challenging because of vacancies, long term sickness and maternity leave. Work is underway to implement a more resilient structure but may not be fully embedded before EQA.
2040	Policies and Procedures				The audit manual will be up-dated for the new standards including work with the audit team around greater consistency in use of electronic working papers system.
2050	Coordination and reliance				This is an evolving field and is often an area identified in EQA reviews. Some work has already been done on linking with other assurance providers but further work needed at some clients to get a "joined up" assurance picture so some risk this will be highlighted.
2060	Reporting to Senior Management and the Board including conformance with the Code of Ethics &				

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	Standards				
2070	External Service Provider and Organizational Responsibility for Internal Audit				
2100	Nature of Work – to evaluate GRC using a systematic disciplined and risk based approach that offers new insights and considers future impact				An area where there is often room for improvement. Work is ongoing to ensure that plans and audits concentrate on key risks.
2110	Governance including Strategic & Operational areas and Risk Management and controls				An area where there is often room for improvement which will be further developed when preparing 2018/19 plans.
2120	Risk Management				An area where there is often room for improvement which will be further developed when preparing 2018/19 plans.
2130	Control				
2200	Engagement Planning including assignment plans, linking to strategies, objectives and risks				The majority of assignments have an engagement planning document but some more work to be done on the quality and consistency of these documents
2201	Planning Considerations linking to strategies and objectives				
2210	Engagement Objectives, including evaluation criteria				An area the IIA have generally highlighted that needs strengthening – e.g. by what criteria is efficiency and effectiveness judged? The EQA could highlight further

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					improvements needed
2220	Engagement Scope				
2230	Engagement Resource Allocation				
2240	Engagement Work Programme				
2300	Performing the Engagement (The sum of Standards 2300-2340)				
2310	Identifying Information				
2320	Analysis and Evaluation				Robust root cause analysis is an evolving area that needs to be better understood and implemented within the team. Links to 2340 and 2410.
2330	Documenting Information – sufficient, reliable, relevant and useful to support results and conclusions				
2340	Engagement Supervision				Has been challenging for the audit management team, given significant staffing issues but work is underway to increase management capacity.
2400	Communicating Results				
2410	Criteria for Communicating – to include objectives, scope and results as well as recommendations and/or action plans				An important area to ensure less repeat findings. Are audits really concentrating on key controls and is each clients' risk appetite clear.
2420	Quality of Communications				

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2421	Errors and Omissions				
2430	Use of 'conducted in conformance with the International Standards for the Professional Practice of Internal Auditing'				
2431	Engagement Disclosure of Non-conformance				
2440	Disseminating Results				
2450	Overall Opinions to include strategies, objectives and risks that is supported by sufficient information				An area to look at as we approach the 2018/19 planning cycle to ensure we have appropriate coverage and are making the most of existing assurances
2500	Monitoring Progress				
2600	Resolution of Senior Managements Acceptance of Risks				