

<b>Public Sector Internal Auditing Standards (PSIAS) Self Assessment</b>							
<b>PSIAS</b>	<b>Description</b>	<b>Now compliant</b>	<b>Partial</b>	<b>Not Compliant</b>	<b>Action/ Assurance</b>	<b>Assigned</b>	<b>Date to complete</b>
<b>Competency - Continuing Professional Experience (CPE)</b>	Confirm action taken to record CPE consistently within the Internal Audit (IA) Section.	✓			Team training and development log - reminder issued to update the log and requirements discussed at team meeting 17/5/17.	ARA Manager	30/06/2017
<b>1000 - purpose, authority and responsibility</b>	Does the IA charter set out the sections position in the organisation?	✓			Updated to reflect new standards and approved 8/5/17.		
	Include responsibility of statutory officers with regard to Internal Audit	✓					
	Internal Audit to be notified of all suspected, detected fraud and impropriety	✓					
	Include arrangements for avoiding conflicts of interest if Internal Audit undertake non audit activities.	✓			The revised Charter includes reference to new standards.		
<b>1110 - Independence and objectivity</b>	Reporting and management arrangements where the Internal Audit Manager (IAM) is line managed by another officer in authority	✓					
	IAM's position in management structure; reflects their influence over the control environment. Ensures sufficiently senior and independent to provide credibly constructive challenge to senior management.	✓					

	Does the Chief Executive(CE) and Audit Committee Chair countersign, feedback, review performance appraisal of IAM?			✓	No, the Corporate Director undertakes this responsibility on behalf of the CE through the Head of Governance .		
<b>1200 -proficiency and due professional care</b>	IAM holds professional qualification CMIIA/CCAB or equivalent and be suitably experienced.		✓		Suitably experienced, over ten years in a Senior Internal Audit position, Practitioner Chartered Institute of Internal Auditors and Certified Internal Auditor qualified.		
<b>1220</b>	Consideration of the cost of assurance and or consulting engagement in relation to the benefits.	✓			Resource is allocated to the areas of highest value to the Council in terms of risk and objectives.		
	IAM assess auditors against predetermined skills and competencies.	✓			What Great Looks Like behaviours framework supports this standard.		
<b>1300 - quality assurance and improvement programme (QAIP)</b>	QAIP covers all aspects of activity and enables conformance with all aspects of the PSIAS to be evaluated.	✓			Update to Audit Committee quarterly on development, training, Key Performance Indicators (KPIs) and KPIs are issued to the Senior Management Team monthly. All work has management review, independent client assessment results also contribute to the QAIP.		

<b>1311</b>	Ongoing performance monitoring includes comprehensive performance targets.		✓		Performance targets are under review by the Head of Governance to ensure these measure the teams effectiveness rather than that of the owners of Agreed Actions.	Head of Governance and Assurance Risk and Audit (ARA) Manager	30/09/2017
<b>1312 - external assessments</b>	Has an external assessment of the Service been carried out, or is planned to be carried out, at least once every five years?		✓		Peer review planned July 2017.		
<b>1320 - reporting on the QAIP</b>	Has the IAM reported any instances of non conformance of the PSIAS to the Audit Committee?	✓			The results of this self assessment will be reported to the Audit Committee.		
	IAM to consider significant deviations from the PSIAS in the Annual Governance Statement are evidenced	✓			There are no significant deviations to report in the 16/17 year end report.		
<b>2000 - managing the Internal Audit activity</b>							
<b>2010 planning</b>	IAM determined a risk based plan with priorities consistent with organisational goals and org risk appetite and maturity.	✓			The 2017/18 plan has been resourced based on the risk profile for each service and their objectives against the Councils delivery plan.		
	In developing the plan has the IAM taken in to account the organisation's risk management framework and relative risk maturity of the organisation.	✓					

	Consulting engagements that have been accepted included on risk based plan.	✓			Assurance and advice projects are included in the resource plan as they arise and are accepted.		
<b>2040 - policy and procedure</b>	Policy and procedure reviewed and updated in line with working practices and standards.	✓					
<b>2050 - coordination</b>	Assurance mapping completed - identifying and determining the approach to using other sources of assurance.		✓		Organisation wide assurance mapping by service - evidence detailed to support Annual Governance Statement (AGS) forms part of the assurance mapping information. Further work to be completed as part of the 2017/18 Internal Audit Plan to update assurance maps for all services.		
	Does the IAM share information and coordinate activities with other internal and external providers of assurance and consulting services?	✓					
<b>2100 - nature of work</b>	Has IA evaluated the design, implementation and effectiveness of the organisations ethics related objectives, programmes and activities?		✓		Planned review of Ethics and Culture as part of 2017/18 Assurance Risk and Audit Plan. Support the collation of evidence for the AGS 2016/17.	ARA Manager	31/03/2018
	Has the IAM considered the proportionality of the amount of work required to assess the ethics and IT governance of the org when developing the risk based plan?	✓					

<b>2120 - risk management</b>	Has IA evaluated the potential for fraud and also how the organisation itself manages fraud?		✓		Fraud risk assessment has been completed and the outcomes and action plan will be reported to the Audit Committee as part of the next quarterly report.	ARA Manager	31/12/2017
<b>2130 - control</b>	Has IA evaluated the adequacy and effectiveness of the controls in the organisations governance, operations and information systems regarding the: strategic objectives, safeguarding of assets and compliance with laws, regulations, policies and contracts?		✓		Full assurance can never be provided however for the areas reviewed these elements have been evaluated on a risk based approach.		
<b>2200 - engagement scope</b>	Where significant consulting opportunities have arisen during an assurance engagement, was a specific written understanding as to the objectives, scope, respective responsibilities and other expectations drawn up?	✓					
<b>2330 - documenting information</b>	Has the IAM developed and implemented retention requirements for all types of engagement records?	✓					
<b>2420 - quality of communication</b>	Are communications - timely?		✓		Delays can occur in reporting due to service demands however high priority deadlines are met.		

2430	Do internal auditors report that engagements are 'conducted in conformance with the PSIAS' only if the results of the QAIP support such a statement?	✓			As included in the Year end report.		
	2431 Engagement Disclosure of Non-conformance		✓		This would be included where appropriate.		
	Where any non-conformance with the PSIAS has impacted on a specific engagement, do the communication of the results disclose the following:		✓				
	a) The principle or rule of conduct of the Code of Ethics or Standard(s) with which full conformance was not achieved?		✓				
	b) The reason(s) for non-conformance?		✓				
	c) The impact of non-conformance on the engagement and the engagement results?		✓				