



GA. 52 16/17

Governance & Audit  
Committee

14<sup>th</sup> March 2017

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**Subject: Internal Audit Draft Annual Plan Report 2017/18**

Report by:

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Council)

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Purpose / Summary:

To present to members the draft annual internal  
audit plan based on assurance mapping and risk  
assessments across the Councils critical services.

**RECOMMENDATION(S):**

**That Members**

- 1) **Note and agree the contents of the report and be assured that the plan provides robust coverage of the Councils critical areas and services.**
- 2) **Identify from those emerging risks, detailed in Appendix 3 of the report, those they wish GCLT to consider as a priority.**

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## IMPLICATIONS

**Legal:** None directly arising from the report

**Financial: FIN REF 141/17** None directly arises from the report.

**Staffing:** None.

### **Equality and Diversity including Human Rights:**

NB: A full impact assessment **HAS TO BE** attached if the report relates to any new or revised policy or revision to service delivery/introduction of new services.

None arising from this report

**Risk Assessment:** N/A

**Climate Related Risks and Opportunities:** None arising from this report

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**Background Papers:** No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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**Call in and Urgency:**

**Is the decision one to which Rule 14 of the Scrutiny Procedure Rules apply?**

**Yes**

☐

**No**

**X**

**Key Decision:**

**Yes**

☐

**No**

**X**



*For all your assurance needs*

# West Lindsey District Council Internal Audit Plan 2017/18 Draft



## **What we do best ....**

Innovative assurance services

Specialists at internal audit

Comprehensive risk management

Experts in countering fraud

## **..... And what sets us apart**

Unrivalled best value to our customers

Existing strong regional public sector partnership

Auditors with the knowledge and expertise to get the job done

Already working extensively with the not-for-profit and third sector

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# Introduction and Our Internal Audit Strategy

## Introduction

1. This report summarises the proposed work of Internal Audit for 2017/18. The aim is to give a high level overview of areas we are likely to cover during the year – giving you an opportunity to comment on the proposals.
2. The audit plan has been developed to enable us to respond to changes during the year. Whilst every effort will be made to deliver the plan, we recognise that we need to be flexible and prepared to revise audit activity – responding to changing circumstances or emerging risks. The plan is therefore a statement of intent – our liaison meetings with senior management will enable us to firm up audit activity during the year.
3. Internal Audit is a statutory service required under the Account and Audit Regulations 2011 (amended 2015). We provide independent assurance designed to add value and improve how the Council operates. We help the Council achieve its priorities and objectives by bringing a systematic, disciplined approach to evaluate and improve the management of risk, control and governance processes.
4. Our work is carried out in conformance with the UK Public Sector Internal Audit Standards. These require that the scope of Internal Audit covers the whole range of the Council activities – seeking to provide an annual internal audit opinion on the governance, risk and internal control environment of the Council which has been established to:
  - Achieve strategic objectives
  - Ensure effective and efficient operational systems and programmes
  - Safeguard assets and interests of all kinds (including risks that relate to work it undertakes through partnerships)
  - Ensure the reliability and integrity of financial and operational information
  - Ensure economic, efficient and effective use of council resources
  - Ensure compliance with established policies, procedures, laws, regulations and contracts.

## Our Internal Audit Strategy

5. Our Internal Audit strategy has been developed using a risk based approach – taking into account management's assessment of risk including those set out in strategic and operational risk registers) and the assurances present thorough the Council's assurance framework (the Council's assurance map).
6. We use our own risk assessment against each activity assessing their significance, sensitivity and materiality – ranking the activity as high, medium or low risk. This allows us to prioritise possible areas to be included in the plan on the basis of risk. A copy of our risk assessment methodology is attached in Appendix A.
7. Our aim is to align our work with other assurance functions – seeking to look at different ways of leveraging assurance to help us to maximise the best use of the Internal Audit resource and other assurance functions in the Council.
8. By adopting this approach it is possible to give the Council comfort that there is a comprehensive risk and assurance framework with no potential gaps. Internal Audit are then able to use our risk assessment and the assurance map to target resources to minimise duplication of effort through sharing and coordinating activities with management and other management oversight functions.
9. We have identified the level of assurances in place by using the "Three lines of assurance" model – See Figures 1
10. Figure 2 below shows the overall assurance levels on your critical service areas / activities as the end of December 2016.
11. We intend to leverage assurance from these other sources to enable the Head of Internal Audit to provide their Annual Audit opinion on the Council's governance, risk and control framework for 2018.



## Your Assurance Status

Figure1. - The three lines of assurance model

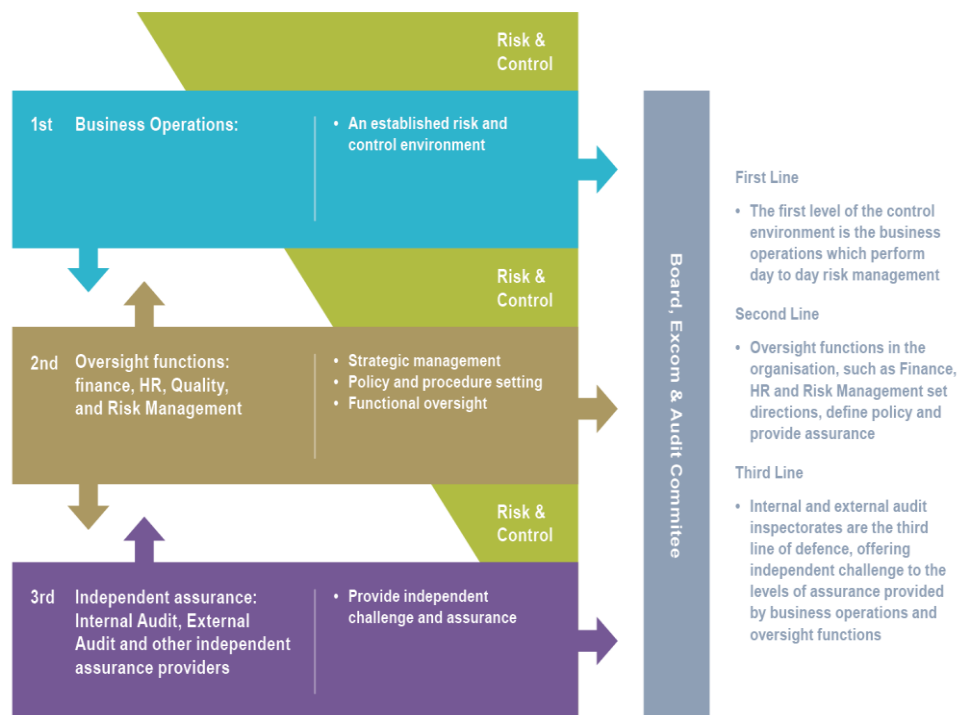
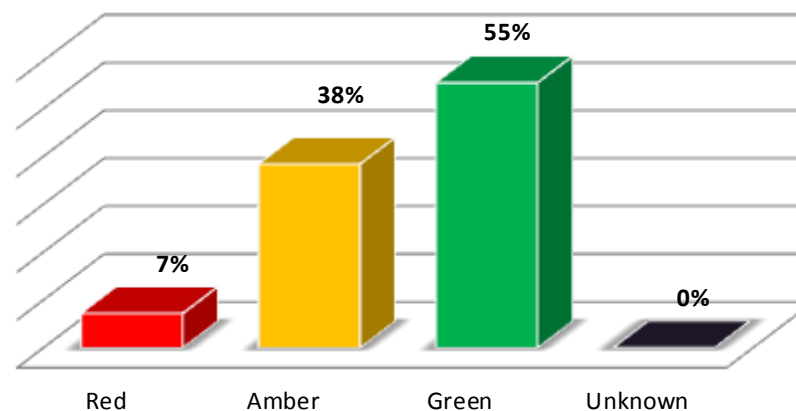


Figure 2 – Your Overall Assurance Status on your critical service areas / activities at December 2016

### Overall Assurance Status 2016/17



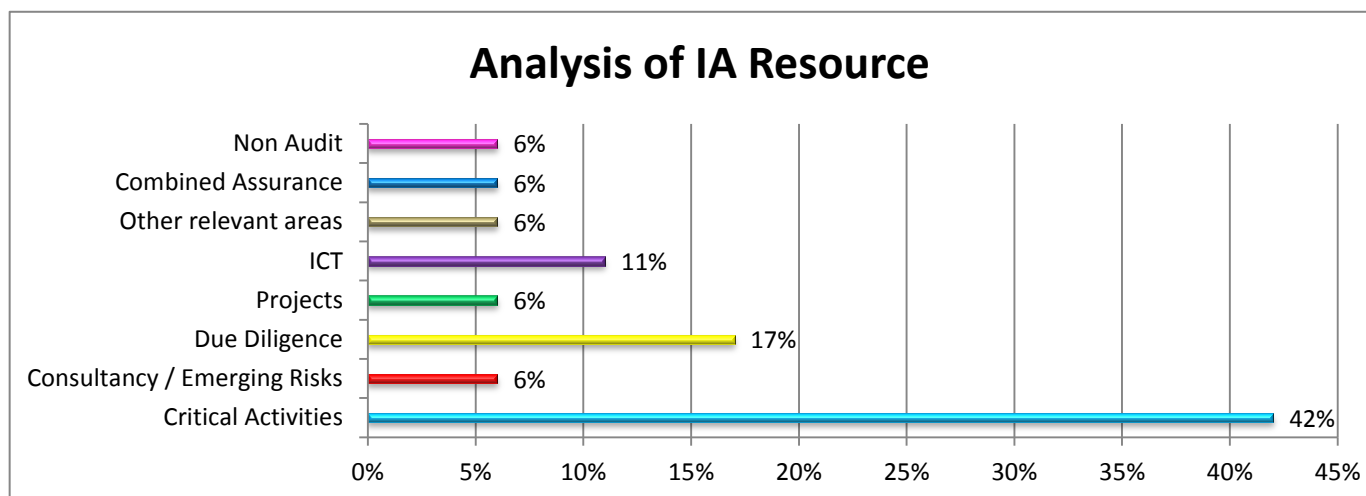
12. We co-ordinate our work on key financial systems with the Councils External Auditors, KPMG. We work to a joint working protocol which sets out where the External Auditor seeks to place reliance on our work. This ensures that the Council gets the most out of its combined audit resource – keeping audit fees low.



## Draft Internal Audit Plan 2017/18

13. The proposed areas to be included in the plan for 2017/18 is shown in Figure 3 with detailed information given in in Appendix B. A schedule of audits will be developed with management once the plan has been approved.

**Figure 3 – Analysis of Internal Audit Resource (showing % split)**



14. The Combined Assurance Status reports provides management and members with insight over the current levels of assurance over the Councils critical activities, key projects and risks however the Governance and Audit Committee may wish to specifically request assurance information directly from management for those items not in the Internal Audit Plan. Analysing the assurance map identified a number of specific critical and low risk activities – 3 which we do not have the resources to review – these are shown in Appendix C.

## Our Performance & Quality Assurance Framework

15. Assurance Lincolnshire operates in conformance with standards of best practice applicable to Internal Audit – in particular the UK Public Sector Internal Audit Standards and the CIPFA Local Government Application Note. Our audit team offers a wide depth of knowledge and experience gained across different organisations. We promote excellence and quality through our audit process, application of our Quality Assurance Framework (Appendix D) and our training and development programme.
16. Our Quality Assurance Framework includes all aspects of the Internal Audit Activity – including governance, professional practice and communication.
17. Our Internal Audit Charter sets out the nature, role, responsibilities and authority of the Internal Audit service within the Council – this was approved by the Governance & Audit Committee and is due to be reviewed on 2017 following the planned revision of the Standards
18. Internal Audit remains sufficiently independent of the activities that it audits to enable auditors to perform their duties in such a way that allows them to make impartial and effective professional judgements and recommendations
19. We use a number of ways to monitor our performance, respond to feedback and seek opportunities to improve. Evidence of the quality of our audits is gained through feedback from auditees and the results of supervision and quality assurance undertaken as part of our audit process.
20. Our performance measures are set out below in Figure 4 for information:

**Figure 4: Our performance measures**

Performance Indicator	Target
Percentage of plan completed	100% (revised plan)
Percentage of key financial systems completed	100%
Percentage of recommendations agreed*	100%
Percentage of recommendations implemented*	100%
Timescales	<ul style="list-style-type: none"> <li>Draft report issued within 10 working days of completing audit</li> <li>Final report issued within 5 working days of closure meeting/receipt of management responses</li> <li>Period taken to complete audit – 80% completed within 2 months from fieldwork commencing to the issue of the draft report.</li> </ul>
Client feedback on Audit (average)	Good to excellent



\* Achievement of the performance measures on recommendations agreed and implemented are not within our control. These are reported so the Audit Committee can see what actions management have taken. The details of any recommendations not agreed will be included in the executive summary and report to Committee.

## Fees

21. Our proposed internal audit fee is outlined below. We have kept our Internal Audit Fees at £282 per day. Before commencement of any additional work requested an estimate will be provided of the costs.

Area	2016/17	2017/18	Difference
Internal Audit	£282 Per day	£282 Per day	£ 0
Subsidy Testing	£282 Per day	£282 Per day	£ 0

## Staffing

The core team who will be delivering your Internal Audit plan are:

Name	Grade	Telephone	Email
Lucy Pledge	Head of Internal Audit	01522 553695 07557 498932	<a href="mailto:Lucy.Pledge@lincolnshire.gov.uk">Lucy.Pledge@lincolnshire.gov.uk</a>
John Sketchley	Audit team Manager	01522 553652	<a href="mailto:John.Sketchley@lincolnshire.gov.uk">John.Sketchley@lincolnshire.gov.uk</a>
Matt Waller	Principle Auditor	01522 553676	<a href="mailto:matthew.waller@lincolnshire.gov.uk">matthew.waller@lincolnshire.gov.uk</a>

The team will be supported by specialists from Assurance Lincolnshire and our wider audit frameworks as and when appropriate.

An indicative staff mix delivering our Internal Audit service to you is shown below:

Grade	2017/18 (days)	Grade Mix (%)
Head of Internal Audit	10	6%
Team Leader / Audit Manager	10	6%
Principle Auditor	40	18%
Senior Auditor	154	70%

## Annual Internal Audit Opinion

We are satisfied that the level and mix of resources - together with the areas covered in the plan - will enable the Head of Internal Audit to provide their annual internal audit opinion.

## Appendix A – Assurance Lincolnshire Planning Risk Assessment Methodology

### Value / Volume

This assessment is based on either the cost to the council, the volume of transactions that the activity is handling or a combination of the two

- 0 – Not material
- 1 – Minor importance (up to £100k<sup>1</sup> budget and approx. weekly transactions)
- 2 – Important (up to £1m<sup>2</sup> budget and up to daily transactions)
- 3 – Material (over £1m budget and multiple transactions daily)

### Audit rating

- 0 – recent review no significant findings (full / substantial)
- 1 – Recent review with findings (limited)
- 2 – Not recently reviewed (3 years)
- 3 – Recent review – number of significant findings (No assurance)

### Sensitivity / Profile (Risk)

This assessment is about the impact if things went wrong, how much interest would there be and how much would this impact on reputation

- 0 – low (internal system)
- 1 – Medium profile
- 2 – High profile

### Significance

This assessment reflects how important the activity is to the authority and its residents

- 0 – not significant
- 1 – Minor significance
- 2 – Significant
- 3 – Very significant

### Changes to people / systems

- 0 – no changes
- 1 – Minor changes
- 2 – Significant changes
- 3 – New system or team

### Other assurance

Other assurances we have identified during the mapping process and how much reliance we can place on these.

- 0 – high level of assurance – e.g. Snr mgmt. oversight / management reporting / activities / external review / scrutiny
- 1 – Moderate level of assurance – management assurance
- 2 – Low level of assurance – new area – assurance unknown – emerging risk

Risk score		Risk score		Risk score	
1	Low	7	Med	12	High
2		8		13	
3		9		14	
4		10		15	
5		11			
6					

<sup>1</sup> £500k for County

<sup>2</sup> £5m for County

## Appendix B – Draft Internal Audit Plan 2017/18

Audit Area	Assurance Sought	Days	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
<b>Critical Service Areas</b> Those areas identified by senior management as having the most impact on successful delivery of priorities or whose failure could result in significant damage to reputation, financial loss, impact on people (risks). The outcome of the assurance mapping exercise – together with our assessment of risk – will enable us to identify potential areas where an independent audit would add value.							
<b>Development Management Services</b>	Provide assurance that improvement plans and changes have led to better outcomes and a sustainable Development Management service.		Red	Amber	✓	✓	
<b>Licensing</b>	Review the performance of the section and consider recent legislative changes and Taxi safeguarding issues.		Amber	Green	✓	✓	✓
<b>Procurement</b>	Provide assurance on the procurement process and rationale. Review whether alternatives are considered as part of the process including partnerships, shared services and commissioning.		Amber	Amber	✓	✓	✓
<b>Quality of Decision Making</b>	<b>Consultancy</b> - review to provide insight and support on the Councils decision making process by reviewing a sample of key decisions.		Amber	Green	✓	✓	
<b>Good Governance Ethics</b>	<b>Consultancy</b> - Review the Council governance arrangements against recommended CIPFA best practice and provide assurance on the systems, processes and outcomes.		Amber	Green	✓	✓	
<b>Entrepreneurial Board</b>	Review the aims and effectiveness of the EB board. Provide assurance that the new board structure is providing an effective governance framework.		Amber	Green	✓	✓	✓
<b>Sub Total</b>		<b>70</b>					

## Appendix B – Draft Internal Audit Plan 2017/18

Audit Area	Assurance Sought	Days	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
<b>Due Diligence</b> Those systems that support the running of the organisation and ensure compliance with key corporate policies and legal requirements – the 'business as usual' systems. How often Internal Audit reviews these activities depends on previous assurance opinions, when the area was last examined and if there has been any significant changes to the system or senior management. For financial systems we also consider the requirements of External Audit to ensure that the organisation makes the best use of its combined audit resources.  Note: Financial Due Diligence audits are conducted on a 3 year cycle, while Other Due Diligence are conducted on a five year cycle.							
Shared Services NKDC	Provide assurance on the monitoring and management of this key partnership.		Amber	Green	✓	✓	✓
Bank Reconciliation	New system in place, audit requested by Finance manager to provide assurance that the new system is operating as intended and providing a robust bank rec process.		Amber	Amber	✓	✓	✓
Key Control Testing	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's financial control environment.		Amber	Green	✓	✓	✓
Sales Invoicing	To provide assurance that managers understand the commercial principals of traded services. To provide assurance that finance systems and invoicing are compatible with commercial aims.		Red	Red	✓	✓	✓
Sub Total		35					
<b>Projects</b> Those supporting delivery of a corporate objective / priority.							
Growth Programmes and Projects	To follow up on 2016 growth audit work and provide assurance on project and programme work in delivery.		Amber	Green	✓	✓	
Sub Total		15					

## Appendix B – Draft Internal Audit Plan 2017/18

Audit Area	Assurance Sought	Days	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
<b>ICT Audit - Patch Management</b>	Confirm that software updates and patches are effectively applied and monitored across the Councils key ICT applications.		Amber	Amber	✓	✓	✓
<b>ARCOS Project</b>	Provide assurance that the new Development management ICT system is being effectively managed and installed.						
		<b>20</b>					
<b>Strategic and Emerging Risks</b> To enable Internal Audit to respond to changes during the year, we will meet regularly with Senior Management to agree which areas to focus our audit assurance work.  The following areas have been identified through our risk assessment and on the assurance map as possible areas to focus audit activity.							
<b>Contingency and Emerging risks</b>	The following areas were identified as RED Emerging risks and are areas of possible audit reviews. 1. Managers Stress Survey 2. Property & Assets –corporate landlord, resources and future provision of the service. 3. Resource to deliver the Property, Growth and Commercial agenda						
<b>Sub Total</b>		<b>15</b>					



## Appendix B – Draft Internal Audit Plan 2017/18

Other Relevant Areas	Assurance Sought	Days	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
<b>Other relevant areas</b> Combined Assurance Status Report - Our aim is to give Senior Management and the Audit Committee an insight on assurances across all critical activities and key risks, making recommendations where we believe assurance needs to be stronger.							
<b>Audit follow up work</b>	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes. <b>Choice Based Lettings –</b> <b>Local Land Charges –</b> <b>PCI DSS -</b>		N/A				
<b>Combined Assurance</b>	Completing the integrated assurance mapping process for the Council by helping to map assurance against critical activities and key risks. Helping coordinate the development of the annual status report.		N/A				
<b>Sub Total</b>		<b>24</b>	N/A	N/A			
<b>Non Audit</b>							
Advice and liaison							
Annual Report							
Audit Committee							
Review IA Strategy and Planning							
<b>Sub Total</b>		<b>15</b>					
<b>Grand Total</b>		<b>194</b>					
<b>Housing Benefit Subsidy</b>		<b>20</b>					

## Appendix C – Auditable Areas not included in 2017/18 Plan

Auditable Areas	Assurance Sought	Internal Audit Risk Assessment	Assurance Map RAG Rating	Strategic Risk Register	Corporate Priority	Management Request
<b>Tourism</b>	Service now sits under a new manager and new strategy and policy being developed for this service.	Amber	Amber	✓	✓	
<b>Waste Other Traded Services</b>	To provide assurance on the delivery of Commercial waste services and review the sustainability and effectiveness of the commercial model.	Amber	Amber	✓	✓	✓
<b>Homeless Prevention</b>	Review and assess the effectiveness of the new Member's Induction programme and assess attendance and effectiveness of further Member Training.	Amber	Green	✓	✓	
<b>Safeguarding</b>	Provide assurance that the Councils safeguarding systems are established and embedded throughout all relevant Council services. Confirm compliance with legislation and best practice.	Red	Amber	✓	✓	
<b>Car Parking</b>	Review the Council's Car Park strategy, how it aligns to Commercial, Growth and Corporate plans to support town centre growth and income.	Amber	Amber	✓	✓	
<b>Planning Enforcement</b>	Provide assurance on the management of enforcement cases.	Amber	Amber	✓	✓	
<b>Affordable Housing</b>	Review plans for developing the service and its future direction. Confirm there are plans and resources to maintain an effective service.	Amber	Amber	✓	✓	
<b>Gainsborough Market</b>	Review to provide assurance on management and monitoring of the markets and to review any improvement or action plans to address the decline in the market.	Amber	Amber	✓	✓	

<b>Community Safety &amp; Anti Social Behaviour</b>	Review and assess the effectiveness of Internal Control in this area and including safeguarding.	Red	Amber	✓	✓	
<b>Member Development</b>	Provide assurance on the plans and policies for effective continuous member development. Confirm that members are receiving training and support based on a training plan, legislation and best practice.	Amber	Green	✓	✓	
<b>Equality &amp; Diversity</b>	Review the Councils strategy and approach to E&D training and awareness across the Council. Provide assurance that plans are developed and in place and support officers in E&D management.	Amber	Amber	✓	✓	
<b>Emerging Risks</b>	<b>Areas identified through Assurance Mapping by management</b>					
<b>Regulatory Services - Survey</b>	Results of the latest stress survey this year done for managers. Some concern that managers are finding it difficult to balance delivery and performance	Amber	Red	✓	✓	
<b>Economic Development</b>	<p>Discussed the large scale projects and programmes that are currently developing in the growth service and highlighted overall Council capacity and resilience as a risk. Particularly the Property section and the planning section. Both these areas have a significant impact on the growth team's ability to deliver.</p> <p>One other risk was a reputational one as a lot of work is going on to redevelop Gainsborough and Market Rasen and Casitor are not getting a lot of attention.</p>	Red	Amber	✓	✓	
<b>Property &amp; Estate Management</b>	<p>Resource is a real risk as highlighted in recent audits. The team has lost 3 members of staff without recruiting any replacements.</p> <p>The Council is not using the corporate landlord process which means different services are getting involved in asset and property work. There is not the assurance that all these officers have the experience or knowledge to conduct this work.</p> <p>There is a plan to explore the possibility of joint working with ACIS but the team are not sure how this would fit in with commercial aims and where the priority for ACIS would be for commercial work.</p> <p>The loss of the team manager will be a loss of experience and system knowledge as other team members do not have the experience of using tech forge in detail. It is important that the system remains updated with asset information</p>	Red	Red	✓	✓	
<b>Housing Property Commercial</b>	We identified that capacity was a serious emerging and strategic risk. Strategic in that a lack of capacity to	Red	Red	✓	✓	

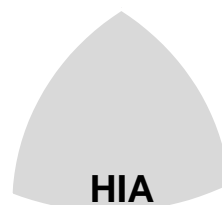
	complete projects will stop the Council achieving its Housing objectives and commercial aims. And emerging due to restructures in the Assets section where the team has lost several members of staff partly through retirement and partly through the restructure process.					
<b>Finance</b>	Growth – Assessed as amber due to the large scale of project being considered. There are risks around the affordability of borrowing, the achievable returns and the capacity of finance team to manage 38 million of developing projects and the possibility of changing priorities. This links to the property section where experienced staff are leaving and the service is under resourced.	<b>Amber</b>	<b>Red</b>	✓	✓	

## Due Diligence Areas

System	Opinion	Last audited	Assurance Map Rating	Risk Score	System Changes	Current Cyclical Pattern		
						Year 1 2016/17	Year 2 2017/18	Year 3 2018/19
Financial Due Diligence								
Income Collection & Cash Receipting*	Substantial	2015/16	Green	Amber	No			✓
Bank*	High	2012/13	Amber	Amber	Yes - 2015		✓	
Budgetary Control/Management	High	2015/16	Green	Amber	No			✓
General Ledger	Substantial	2014/15	Green	Amber	No		✓	
Budget prep and financial strategy	High	2015/16	Green	Amber	No			✓
Creditors*	Substantial	2014/15	Green	Amber	No			✓
Debtors*	Substantial	2014/15	Green	Amber	No	✓		

System	Opinion	Last audited	Assurance Map Rating	Risk Score	System Changes	Current Cyclical Pattern		
						Year 1 2016/17	Year 2 2017/18	Year 3 2018/19
Pensions	Substantial	2014/15	Green	Amber	No	✓		
Payroll*	Substantial	2014/15	Green	Amber	Yes - 2014	✓		
Treasury Management	High	2014/15	Green	Amber	No			✓
Property, Plant and Equipment*	Substantial	2014/15	Green	Amber	No		✓	
Council Tax*	High	2014/15	Green	Amber	No		✓	
NNDR* City of Lincoln Audit	High	2016/17	Green	Amber	No	✓		
Benefits*	Substantial	2014/15	Green	Amber	No		✓	
* Note: Key Control Testing for Financial Control Opinion is included in the plan								
<b>Other Due Diligence</b>								
Investment Decisions / commissioning	Limited	2012/13	Green	Amber	No			
VAT/Tax	Low risk		Green	Amber	No			✓
Insurance	Substantial	2015/16	Green	Amber	No			
Grants	Substantial	2015/16	Green	Amber	No			
Counter Fraud	Substantial	2014/15	Green	Amber	No			
Contract Management	Limited	2014/15	Green	Amber	No	✓		
Equality & Diversity	High	2008/09	Amber	Amber	No	✓		
Health & Safety	High	2010/11	Green	Green	No			✓
Information Governance	Substantial	2014/15	Green	Green	No			
Code of Corp Governance	Substantial	2011/12	Green	Amber	No		✓	
Partnerships	Limited	2013/14	Amber	Amber	No	✓	✓	
Corporate planning	Substantial	2012/13	Green	Amber	No			
Business Continuity	Substantial	2010/11	Green	Amber	No			✓
Emergency Planning	Substantial	2010/11	Green	Amber	No			
Human Resources / Managing People	Substantial	2010/11	Green	Amber	No			✓

## Appendix D - Quality Assurance Framework



### Annual self- assessment

- Head of Internal Audit - develop & maintain Quality Assurance Improvement Programme (QAIP) & improvement action plan
- Focus on evaluating conformance with Internal Audit Charter, definition of Internal Audit, Code of Ethics & the Standards
- Arrange an External Assessment – co-ordinated with Audit Committee (planned for 2016)

### Periodic quality assurance assessments

- Obtain periodic assurance that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Provide HIA with quarterly highlight reports on outcome of reviews



Quality outcomes / process designed to deliver a consistently high quality audit service to our clients - fit for purpose / meet client expectations / conform to PSIAS

Quality improvement plan - HIA reporting to Audit Committee on the outcome of Quality Assurance – with improvement action plan and any significant non-conformance included in the Annual Report / Annual Governance Statement

### Ongoing monitoring – quality built into the audit process

Quality checks and oversight are undertaken throughout the audit engagement ensuring that processes and practice are consistently applied and working well.



- Conduct all audit engagements in accordance with audit practice standards / PSIAS
- Behave at all times in accordance with the Code of Ethics / Code of Conduct
- Promote the standards and their use throughout the Internal Audit activity
- Commitment to delivering quality services



- Obtain on-going assurance that that engagement planning, fieldwork conduct and reporting /communicating results adheres to audit practice standards
- Undertake engagement supervision and review