

## Appendix 3: Stakeholder Surveys, Compliance with Professional Standards

<b>1. Setting up and planning the audit (PSIAS 1200 / 2200)</b>		
1.1	Did we show a good level of knowledge and understanding of your service when discussing the potential scope and objective to be covered by the audit before fieldwork took place?	85%
<b>2. Performing the audit (PSIAS 2300)</b>		
2.1	Did we work effectively with you when doing the audit to minimise the impact on your service?	100%
2.2	Were we able to talk knowledgeably with you about information provided to us and queries we had during the audit?	96%
<b>3. Communicating results (PSIAS 2400)</b>		
3.1	Did we keep you informed of the progress of the audit and issues arising from the work in timely manner?	92%
3.2	Did we effectively explain to you where we felt action was required to improve your arrangements and why?	96%
3.3	Was the report fair and reflective of the work done by audit and the issues found as discussed with you?	96%
<b>4. Independence and Objectivity (PSIAS 1100)</b>		
4.1	Did we provide relevant evidence to back up our findings if required?	92%
4.2	At the end of the audit, did you understand the rationale for the overall opinion given?	100%
<b>5. Improving governance, risk management and control processes (PSIAS 2100)</b>		
5.1	Did we explain how the actions you agreed to take would strengthen your operational arrangements and why that is important?	100%
<b>6. Managing the Internal Audit Activity (PSIAS 2000)</b>		
6.1	Do you think internal audit adds value to the Council?	96%