

**APPENDIX 1: PERFORMANCE ASSESSMENT ACTION PLAN: 2011/12**

REF	STANDARD	Y	P	N	REFERENCE TO RECOMMENDATION
<b>1: SCOPE OF INTERNAL AUDIT</b>					
1.1	Terms of Reference	X			
1.2	Scope of Work		X		Re questions 1.2.1 and 1.2.2 in the detailed assessment - refer Recommendations 1 to 5
1.3	Other Work	X			
1.4	Fraud and Corruption	X			
<b>2: INDEPENDENCE OF INTERNAL AUDITORS</b>					
2.1	Principles of Independence	X			
2.2	Organisational Independence	X			Re question 2.2.3 in the detailed assessment - refer Recommendations 6
2.3	Status of the Head of Internal Audit	X			
2.5	Independence of Internal Audit Contractors	X			
2.6	Declaration of Interest	X			
<b>3: ETHICS FOR INTERNAL AUDITORS</b>					
3.1	Purpose	X			
3.2	Integrity	X			
3.3	Objectivity	X			
3.4	Competence	X			
3.5	Confidentiality	X			
<b>4: AUDIT COMMITTEES</b>					
4.1	Purpose of the Audit Committee	X			
4.2	Internal Audit's Relationship with the Audit Committee	X			

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<b>5: RELATIONSHIPS</b>					
5.1	Principles of Good Relationships	X			
5.2	Relationships with Management	X			
5.3	Relationships with Other Internal Auditors	X			
5.4	Relationships with External Auditors	X			
5.5	Relationships with Other Regulators and Inspectors			X	No action required
5.6	Relationships with Elected Members	X			
<b>6: STAFFING, TRAINING AND CONTINUING PROFESSIONAL DEVELOPMENT</b>					
6.1	Staffing Internal Audit	X			
6.2	Training and Continuing Professional Development	X			
<b>7: AUDIT STRATEGY AND PLANNING</b>					
7.1	Audit Strategy	X			
7.2	Audit Planning	X			
<b>8: UNDERTAKING AUDIT WORK</b>					
8.1	Planning	X			
8.2	Approach	X			
8.3	Recording Audit Assignments	X			Re question 8.3.3. in the detailed assessment - refer Recommendation
<b>9: DUE PROFESSIONAL CARE</b>					
9.2	Responsibilities of the Individual Auditor	X			
9.3	Responsibilities of the Head of Internal Audit	X			

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<b>10: REPORTING</b>					
10.1	Principles of Reporting	X			
10.2	Reporting on Audit Work		X		Re question 10.2.7 in the detailed assessment - refer Recommendation 8
10.3	Follow-up Audits and Reporting	X			
10.4	Annual Reporting and Presentation of Audit Opinion	X			
<b>11: PERFORMANCE, QUALITY AND EFFECTIVENESS</b>					
11.1	Principles of Performance, Quality and Effectiveness	X			Re question 11.1.1 in the detailed assessment - refer Recommendation 9
11.2	Quality Assurance of Audit Work	X			
11.3	Performance and Effectiveness of the Internal Audit Service	X			Re question 11.3.1 in the detailed assessment - refer Recommendation 10

**This performance assessment is to confirm compliance with the requirements of the CIPFA: Code of Practice for Internal Audit in Local Government in the United Kingdom 2006, which is 'proper practice' as defined by the Accounts and Audit (England) Regulations 2011.**