

Appendix 3: Stakeholder Surveys, Compliance with Professional Standards

1. Setting up and planning the audit (PSIAS 1200 / 2200)		
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?	84%
2. Performing the audit (PSIAS 2300)		
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?	88%
3. Communicating results (PSIAS 2400)		
3.1	Did we keep you informed of the progress of the audit and issues arising from the work in timely manner?	91%
3.2	Did we effectively explain to you where we felt action was required to improve your arrangements and why?	91%
3.3	Was the report fair and reflective of the work done by audit and the issues found as discussed with you?	90%
4. Independence and Objectivity (PSIAS 1100)		
4.1	Did we provide relevant evidence to back up our findings if required?	87%
4.2	At the end of the audit, did you understand the rationale for the overall opinion given?	100%
5. Improving governance, risk management and control processes (PSIAS 2100)		
5.1	Did we explain how the actions you agreed to take would strengthen your operational arrangements and why that is important?	93%
6. Managing the Internal Audit Activity (PSIAS 2000)		
6.1	Do you think internal audit adds value to the Council?	97%

Eight individuals were interviewed in 2017/18, covering 11 audit reports.