

**Appendix 3 Summary Assessment of Compliance with  
UK Public Sector Internal Audit Standards 2018/19**

Ref	Standard	Generally Conforms	Partial Conforms	Does Not Conform	N/A
<b>Ref</b>	<b>Definition of Internal Auditing</b>				
<b>Ref</b>	<b>Code of Ethics</b>	✓			
1	Integrity	✓			
2	Objectivity	✓			
3	Confidentiality	✓			
4	Competence	✓			
<b>Ref</b>	<b>Attribute Standards</b>				
1000	<b>Purpose, Authority and Responsibility</b>		✓		
1010	Recognising Mandatory Guidance in the Internal Audit Charter		✓		
1100	<b>Independence and Objectivity</b>	✓			
1110	Organisational Independence		✓		
1111	Direct Interaction with the Board		✓		
1112	Head of Internal Audit Roles Beyond Internal Auditing	✓			
1120	Individual Objectivity	✓			
1130	Impairments to Independence or Objectivity	✓			
1200	<b>Proficiency and Due Professional Care</b>	✓			
1210	Proficiency	✓			
1220	Due Professional Care	✓			
1230	Continuing Professional Development	✓			
1300	<b>Quality Assurance and Improvement Programme</b>	✓			
1310	Requirements of the Quality Assurance and Improvement Programme	✓			
1311	Internal Assessments	✓			
1312	External Assessments	✓			

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1320	Reporting on the Quality Assurance and Improvement Programme	✓			
1321	Use of Conforms with the International Standards for the Professional Practice of Internal Auditing	✓			
1322	Disclosure of Non-conformance	✓			
<b>Ref</b>	<b>Performance Standards</b>				
<b>2000</b>	<b>Managing the Internal Audit Activity</b>	✓			
2010	Planning	✓			
2020	Communication and Approval	✓			
2030	Resource Management	✓			
2040	Policies and Procedures	✓			
2050	Coordination and Reliance		✓		
2060	Reporting to Senior Management and the Audit Committee	✓			
2070	External Service Provider and Organisational Responsibility for Internal Audit		✓		
<b>2100</b>	<b>Nature of Work</b>	✓			
2110	Governance	✓			
2120	Risk Management	✓			
2130	Control	✓			
<b>2200</b>	<b>Engagement Planning</b>	✓			
2201	Planning Considerations	✓			
2210	Engagement Objectives	✓			
2220	Engagement Scope	✓			
2230	Engagement Resource Allocation	✓			
2240	Engagement Work Programme	✓			

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<b>2300</b>	<b>Performing the Engagement</b>		✓		
2310	Identifying Information		✓		
2320	Analysis and Evaluation	✓			
2330	Documenting Information	✓			
2340	Engagement Supervision	✓			
<b>2400</b>	<b>Communicating Results</b>	✓			
2410	Criteria for Communicating	✓			
2420	Quality of Communications		✓		
2421	Errors and Omissions	✓			
2430	Use of 'conducted in conformance with the International Standards for the Professional Practice of Internal Auditing'				✓
2431	Engagement Disclosure of Non-conformance		✓		
2440	Disseminating Results	✓			
2450	Overall Opinions	✓			
<b>2500</b>	<b>Monitoring Progress</b>	✓			
<b>2600</b>	<b>Resolution of Senior Management s Acceptance of Risks</b>	✓			
	<b>TOTAL OUT OF 64</b>	<b>53</b>	<b>10</b>	<b>0</b>	<b>1</b>