

Appendix 3: Stakeholder Surveys, Compliance with Professional Standards

Ref.	Question	Score
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?	80%
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?	100%
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?	90%
3.2	Did we effectively explain to you where we felt action was required to improve your arrangements and why?	90%
3.3	Was the report fair and reflective of the work done by audit and the issues found as discussed with you?	88%
4. Independence and Objectivity (PSIAS 1100)		
4.1	Did we provide relevant evidence to back up our findings if required?	88%
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?	100%
6. Managing the Internal Audit Activity (PSIAS 2000)		
6.1	Do you think internal audit adds value to the Council?	100%

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Themes

The importance of collaboration and partnership was a strong theme across the surveys, with participants reporting that:

- Internal Audit welcomes “open challenge and discussion”
- there is an “easiness” in the way in which they could shape the scope of audits, discuss findings, and participate in identifying solutions (relates to **PSIAS 1200 / 2200**).

There was one instance where a contracted out audit was felt to be unnecessary, badly timed and communication could have been improved. Given the small number of surveys undertaken to date and how they are scored, this has had a noticeable impact on the score in this area (relates to **PSIAS 1200 / 2200**).

All interviewees found that the service worked flexibly and sensitively with them to minimise the impact of audits on their day-to-day business and capacity, which was especially appreciated in light of current resourcing and budgetary constraints (relates to **PSIAS 2300**).

The in-house team were praised for their “nuanced” understanding of the service areas and the topics they were auditing across the Council, with interviewees viewing them as inquisitive and keen to understand the subtleties and unique circumstances of the areas and people they were auditing (relates to **PSIAS 2300**).

Improving communication was a key issue that presented repeatedly (relates to **PSIAS 2400**). Interviewees reported delays in receiving reports and / or reduced communications once the fieldwork stage had ended. This lack of communication appeared to negatively impact those staff below Group Manager level, more. This suggests that the staff that participate closely in the fieldwork stage are invested in knowing the outcome of the effort they have put in. Staff above Group Manager level, seemed less affected.

Concerns were raised about how well the Audit Opinions are understood by the business as a whole. Again, staff below Group Manager level, seemed to be more personally affected by '*partial*' or '*minimal*' audit opinions. A question has been raised as to whether training or information should be given to staff on the meaning of the Audit Opinions and what they actually signify. This could be a stand-alone session or incorporated into the planning stage of the audit (relates to **PSIAS 1100**).

All interviewees felt that Internal Audit adds value to the Council, with one interviewee stating that it is “invaluable”, and “impartial in a way that no other service in the Council can be”. The ability of the service to pose questions and facilitate discussions that eventually brought real improvements to services was also a key theme for positive feedback throughout the surveys (relates to **PSIAS 2000**).

Improvement Plan

1. Setting up and planning the audit (**PSIAS 1200 / 2200**)

- Ensure all key staff involved in follow up audits have an opportunity to discuss the timing of the work and are clear what it involves.
- Produce a standard terms of reference for this type of work.

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3. Communicating Results (PSIAS 2400)

- Carry out exit meetings for all audits, with the relevant staff in attendance.
- Build triggers into the audit approach that requires auditors to keep staff informed of when reports can be expected and if there are delays in producing them.

4. Independence and Objectivity (PSIAS 1100)

- Produce a simple handout that explains what the audit opinions are and how they are arrived at that can be shared with staff being audited.
- Ensure reasons for the audit opinion on individual jobs is also explained at the exit meeting.