

# Appendix D

# Self Assessment against Global Internal Audit Standards 2024

This template is provided by the Chartered Institute of Internal Auditors - UK Ireland. No validation of the assessment has been completed.

<b>Name of the organisation:</b>	Uttlesford District Council		
<b>Name of the internal audit function:</b>	Internal audit		
<b>Date of the internal audit evaluation:</b>	29 January 2025	<b>Date of the previous internal audit evaluation:</b>	30 November 2024
<b>Title of the designated Chief Audit Executive:</b>	Audit Manager	<b>Name of the designated Chief Audit Executive:</b>	Philip Honeybone
<b>Name of the Board / Committee that is responsible for audit</b>	Audit & Standards Committee	<b>Reporting line of the Chief Audit Executive:</b>	Angela Knight, Director of Business, Performance & People
<b>List the roles which make up 'Senior Management' for the</b>	Corporate Management Team		
<b>Reviewer(s):</b>	Philip Honeybone		

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Assessment Opinion	Assessment Description
<b>Generally Conforms</b>	The relevant structures, policies, and procedures of the function, as well as the processes by which they are applied, conform with the requirements of the Global Internal Audit Standards 2024 in all material respects. For the Domains and Principles, this means that there is general conformance to a majority of the Standards (Requirements). There may be significant opportunities for improvement, but these must not represent situations where the function has not implemented the Principles and/or Standards (Requirements), has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete/perfect conformance, the ideal situation, successful practice, etc.
<b>Partially Conforms</b>	The function is making good-faith efforts to conform with the overarching requirements of the Global Internal Audit Standards 2024 i.e. Principles and Standards (Requirements), but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the elements of the Global Internal Audit Standards 2024 i.e. the Principles and Standards (Requirements) and achieving their objectives. Some deficiencies may be beyond the control of the function and may result in recommendations to senior management or the board of the organisation.
<b>Does not Conform</b>	The function is neither aware of nor making good-faith efforts to conform, with, or is failing to achieve many/all of the objectives of the Global Internal Audit Standards which includes the Principles and the Standards (Requirements). These deficiencies will usually have a significant negative impact on the function's effectiveness and its potential to add value to the organisation. These may also represent significant opportunities for improvement, including actions by senior management or the board.
<b>Not Applicable</b>	The function is unable to comply with the requirements of the Global Internal Audit Standards 2024 due to circumstances outside of its control, such as internal audit team size and/or regulatory/legal requirements.

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Global Internal Audit Standards	Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain I: Purpose of Internal Auditing	Generally Conforms	Reasonable Performance	This is an overall opinion based on relevant Domains/Principles/Standards assessments below and other assessment activities, such as stakeholder feedback.

Domain II: Ethics and Professionalism		Partially Conforms	Not required	This is an overall opinion for Domain II based on the findings from the Principles 1, 2, 3, 4 and 5 below	
<b>Principle 1: Demonstrates Integrity</b>	<b>Assessment of Principle 1: Internal auditors demonstrate integrity in their work and behaviour.</b>		Generally Conforms	Not required	This is an overall opinion for Principle 1, using the results from Standards 1.1, 1.2 and 1.3 below.
	Standard 1.1	Honesty and Professional Courage	Partially Conforms	Not required	Update the customer satisfaction survey to obtain feedback on ethics.
	Standard 1.2	Organization's Ethical Expectations	Generally Conforms	Not required	
	Standard 1.3	Legal and Ethical Behaviour	Generally Conforms	Not required	
<b>Principle 2: Maintain Objectivity</b>	<b>Assessment of Principle 2: Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.</b>		Generally Conforms	Not required	This is an overall opinion for Principle 2, using the results from Standards 2.1, 2.2 and 2.3 below.
	Standard 2.1	Individual Objectivity	Generally Conforms	Not required	
	Standard 2.2	Safeguarding Objectivity	Generally Conforms	Not required	
	Standard 2.3	Disclosing Impairments to Objectivity	Generally Conforms	Not required	
<b>Principle 3: Demonstrate Competency</b>	<b>Assessment of Principle 3: Internal auditors apply the knowledge, skills, and abilities to fulfil their roles and responsibilities successfully.</b>		Partially Conforms	Not required	This is an overall opinion for Principle 3, using the results from Standards 3.1 and 3.2 below.
	Standard 3.1	Competency	Partially Conforms	Not required	Incorporate more detail on audit resourcing and skill requirements to deliver the current and future audit plans in the Audit Strategy. Full compliance likely to be delayed due to Local Government Review.
	Standard 3.2	Continuing Professional Development	Partially Conforms	Not required	See 3.1 above

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<b>Principle 4: Exercise Due Professional Care</b>	<b>Assessment of Principle 4: Internal auditors apply due professional care in planning and performing internal audit services.</b>		Partially Conforms	Not required	This is an overall opinion for Principle 4, using the results from Standards 4.1, 4.2 and 4.3 below.
	Standard 4.1	Conformance with the Global Internal Audit Standards	Partially Conforms	Not required	Update the Internal Audit methodology in light of Global Internal Audit Standards.
	Standard 4.2	Due Professional Care	Generally Conforms	Not required	
	Standard 4.3	Professional Scepticism	Partially Conforms	Not required	See 1.1 above
<b>Principle 5: Maintain Confidentiality</b>	<b>Assessment of Principle 5: Internal auditors use and protect information appropriately.</b>		Partially Conforms	Not required	This is an overall opinion for Principle 5, using the results from Standards 5.1 and 5.2 below.
	Standard 5.1	Use of Information	Generally Conforms	Not required	
	Standard 5.2	Protection of Information	Partially Conforms	Not required	Develop protocol for managing both sharing data and access rights granted by others via sharepoint. Ensure all the team have updated GDPR training once Information Governance has put this in place.

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<b>Domain III: Governing the Internal Audit Function</b>		Partially Conforms	Partial Performance	This is an overall opinion for Domain II based on the findings from the Principles 6, 7 and 8 below	
<b>Principle 6: Authorised by the Board</b>	<b>Assessment of Principle 6: The board establishes, approves, and supports the mandate of the internal audit function.</b>		Generally Conforms	Reasonable Performance	This is an overall opinion for Principle 6, using the results from Standards 6.1, 6.2 and 6.3 below.
	Standard 6.1	Internal Audit Mandate	Generally Conforms	Reasonable Performance	
	Standard 6.2	Internal Audit Charter	Generally Conforms	Reasonable Performance	
	Standard 6.3	Board and Senior Management Support	Generally Conforms	Reasonable Performance	
<b>Principle 7: Positioned Independently</b>	<b>Assessment of Principle 7: The board establishes and protects the internal audit function's independence and qualifications.</b>		Partially Conforms	Not required	This is an overall opinion for Principle 7, using the results from Standards 7.1 and 7.2 below.
	Standard 7.1	Organizational Independence	Partially Conforms	Not required	Briefing note to Audit & Standards Committee on the Global Internal Audit Standards. Document the safeguards relating to the Audit Manager's oversight of Counter-fraud within the Council.
	Standard 7.2	Chief Audit Executive Qualifications	Partially Conforms	Not required	See 7.1 above
<b>Principle 8: Overseen by the Board</b>	<b>Assessment of Principle 8: The board oversees the internal audit function to ensure the function's effectiveness</b>		Partially Conforms	Partial Performance	This is an overall opinion for Principle 8, using the results from Standards 8.1, 8.2, 8.3 and 8.4 below.
	Standard 8.1	Board Interaction	Generally Conforms	Reasonable Performance	
	Standard 8.2	Resources	Partially Conforms	Not required	See 3.1 above
	Standards 8.3	Quality	Partially Conforms	Partial Performance	The Director of Business, Performance and People will consult with the Audit & Standards Committee Chair and Chief Executive when assessing the Audit Manager's performance.
	Standard 8.4	External Quality Assessment	Generally Conforms	Not required	

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<b>Domain IV: Managing the Internal Audit Function</b>		Partially Conforms	Partial Performance	This is an overall opinion for Domain IV based on the findings from Principles 9, 10, 11 and 12 below	
<b>Principle 9: Plan Strategically</b>	<b>Assessment of Principle 9: The chief audit executive plans strategically to position the internal audit function to fulfil its mandate and achieve long-term success.</b>		Generally Conforms	Partial Performance	This is an overall opinion for Principle 9, using the results from Standards 9.1, 9.2, 9.3 and 9.4 below.
	Standard 9.1	Understanding Governance, Risk Management and Control Processes	Generally Conforms	Not required	
	Standard 9.2	Internal Audit Strategy	Partially Conforms	Partial Performance	Document the methodology for reviewing and updating the Audit Strategy. See also 3.1 above and 10.3 below.
	Standard 9.3	Methodologies	Generally Conforms	Not required	
	Standard 9.4	Internal Audit Plan	Generally Conforms	Not required	
	Standard 9.5	Coordination and Resilience	Partially Conforms	Not required	Further develop an assurance map for UDC
<b>Principle 10: Manage Resources</b>	<b>Assessment of Principle 10: The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.</b>		Partially Conforms	Not required	This is an overall opinion for Principle 10, using the results from Standards 10.1, 10.2 and 10.3 below.
	Standard 10.1	Financial Resource Management	Not Applicable	Not required	
	Standard 10.2	Human Resource Management	Partially Conforms	Not required	See 9.5 above
	Standard 10.3	Technological Resources	Does Not Conform	Not required	Enhance the Internal Audit Strategy with initiatives re: use of technology. This will need to be considered in conjunction with future developments. Current initiatives will need to be focused on getting the most out of UDC's current technologies.

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<b>Principle 11: Communicate Effectively</b>	<b>Assessment of Principle 11: The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.</b>		Partially Conforms	Not required	This is an overall opinion for Principle 11, using the results from Standards 11.1, 11.2, 11.3, 11.4 and 11.5 below.
	Standard 11.1	Building Relationships and Communicating with Stakeholders	Partially Conforms	Not required	Develop communications plan for IA (incorporate into IA methodology); Update intranet page
	Standard 11.2	Effective Communication	Generally Conforms	Not required	
	Standard 11.3	Communicating Results	Generally Conforms	Not required	
	Standard 11.4	Error and Omissions	Does Not Conform	Not required	See 4.1 above
	Standard 11.5	Communicating the Acceptance of Risks	Generally Conforms	Not required	
<b>Principle 12: Enhance Quality</b>	<b>Assessment of Principle 12: The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.</b>		Generally Conforms	Reasonable Performance	This is an overall opinion for Principle 12, using the results from Standards 12.1, 12.2 and 12.3 below.
	Standard 12.1	Internal Quality Assessment	Generally Conforms	Reasonable Performance	
	Standard 12.2	Performance Measurement	Generally Conforms	Reasonable Performance	
	Standard 12.3	Oversee and Improve Engagement Performance	Generally Conforms	Not required	

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<b>Domain V: Performing Internal Audit Services</b>		Generally Conforms	Not required	This is an overall opinion for Domain V based on the findings from the Principles 13, 14 and 15 below	
<b>Principle 13: Plan Engagements Effectively</b>	<b>Assessment of Principle 13: Internal auditors plan each engagement using a systematic, disciplined approach.</b>	Generally Conforms	Not required	This is an overall opinion for Principle 13, using the results from Standards 13.1, 13.2, 13.3, 13.4, 13.5 and 13.6 below.	
	Standard 13.1	Engagement Communication	Generally Conforms	Not required	
	Standard 13.2	Engagement Risk Assessment	Generally Conforms	Not required	
	Standard 13.3	Engagement Objectives and Scope	Generally Conforms	Not required	
	Standard 13.4	Evaluation Criteria	Generally Conforms	Not required	
	Standard 13.5	Engagement Resources	Generally Conforms	Not required	
	Standard 13.6	Work Program	Generally Conforms	Not required	
<b>Principle 14: Conduct Engagement Work</b>	<b>Assessment of Principle 14: Internal auditors implement the engagement work program to achieve the engagement objectives.</b>	Partially Conforms	Not required	This is an overall opinion for Principle 14, using the results from Standards 14.1, 14.2, 14.3, 14.4, 14.5 and 14.6 below.	
	Standard 14.1	Gathering Information for Analyses and Evaluation	Partially Conforms	Not required	See 4.1 above
	Standard 14.2	Analyses and Potential Engagement Findings	Generally Conforms	Not required	
	Standard 14.3	Evaluation of Findings	Partially Conforms	Not required	See 4.1 above
	Standard 14.4	Recommendations and Action Plans	Partially Conforms	Not required	See 4.1 above
	Standard 14.5	Engagement Conclusions	Generally Conforms	Not required	
	Standard 14.6	Engagement Documentation	Generally Conforms	Not required	



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<b>Principle 15: Communicate Engagement Results and Monitor Action Plans</b>	<b>Assessment of Principle 15: Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.</b>		Generally Conforms	Not required	This is an overall opinion for Principle 15, using the results from Standards 15.1 and 15.2 below.
	Standard 15.1	Final Engagement Communication	Generally Conforms	Not required	
	Standard 15.2	Confirming the Implementation of Recommendations or Action Plans	Generally Conforms	Not required	