

Assessment Opinion	Assessment Description
Generally Conforms	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.
Partially Conforms	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.
Does not Conform	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.
Not Applicable	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.

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	<i>This is an overall opinion based on relevant Domains/Principles/Standards assessments below and other assessment activities, such as stakeholder feedback.</i>	
Domain II: Ethics and Professionalism		Generally Conforms	Not required	<i>This is an overall opinion for Domain II based on the findings from the Principles 1, 2, 3, 4 and 5 below</i>	
Principle 1: Demonstrates Integrity	Assessment of Principle 1: Internal auditors demonstrate integrity in their work and behaviour.		Generally Conforms	Not required	<i>This is an overall opinion for Principle 1, using the results from Standards 1.1, 1.2 and 1.3 below.</i>
	Standard 1.1	Honesty and Professional Courage	Generally Conforms	Not required	
	Standard 1.2	Organization's Ethical Expectations	Generally Conforms	Not required	
	Standard 1.3	Legal and Ethical Behaviour	Generally Conforms	Not required	
Assessment of Principle 2:				<i>This is an overall opinion for Principle 2, using the results from</i>	

Principle 2: Maintain Objectivity	Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.		Generally Conforms	Not required	<i>Standards 2.1, 2.2 and 2.3 below.</i>
	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	
Principle 3: Demonstrate Competency	Assessment of Principle 3: Internal auditors apply the knowledge, skills, and abilities to fulfil their roles and responsibilities successfully.		Partially Conforms	Not required	<i>This is an overall opinion for Principle 3, using the results from Standards 3.1 and 3.2 below.</i>
	Standard 3.1	Competency	Partially Conforms	Not required	Need to link the Audit Plan and U-perform processes with Litmos - ensuring Auditors supplement their learning with available training on areas they will be auditing.
	Standard 3.2	Continuing Professional Development	Generally Conforms	Not required	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Principle 4: Exercise Due Professional Care	Assessment of Principle 4: Internal auditors apply due professional care in planning and performing internal audit services.		Generally Conforms	Not required	<i>This is an overall opinion for Principle 4, using the results from Standards 4.1, 4.2 and 4.3 below.</i>
	Standard 4.1	Conformance with the Global Internal Audit Standards	Generally Conforms	Not required	
	Standard 4.2	Due Professional Care	Generally Conforms	Not required	
	Standard 4.3	Professional Scepticism	Generally Conforms	Not required	
Principle 5: Maintain Confidentiality	Assessment of Principle 5: Internal auditors use and protect information appropriately.		Generally Conforms	Not required	<i>This is an overall opinion for Principle 5, using the results from Standards 5.1 and 5.2 below.</i>
	Standard 5.1	Use of Information	Generally Conforms	Not required	

	Standard 5.2	Protection of Information	Generally Conforms	Not required	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain III: Governing the Internal Audit Function			Generally Conforms	Reasonable Performance	<i>This is an overall opinion for Domain II based on the findings from the Principles 6, 7 and 8 below</i>
Principle 6: Authorised by the Board	Assessment of Principle 6: The board establishes, approves, and supports the mandate of the internal audit function.		Generally Conforms	Reasonable Performance	<i>This is an overall opinion for Principle 6, using the results from Standards 6.1, 6.2 and 6.3 below.</i>
	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	
Principle 7: Positioned Independently	Assessment of Principle 7: The board establishes and protects the internal audit function's independence and qualifications.		Generally Conforms	Not required	<i>This is an overall opinion for Principle 7, using the results from Standards 7.1 and 7.2 below.</i>
	Standard 7.1	Organizational Independence	Generally Conforms	Not required	
	Standard 7.2	Chief Audit Executive Qualifications	Generally Conforms	Not required	
Principle 8: Overseen by the Board	Assessment of Principle 8: The board oversees the internal audit function to ensure the function's effectiveness		Generally Conforms	Reasonable Performance	<i>This is an overall opinion for Principle 8, using the results from Standards 8.1, 8.2, 8.3 and 8.4 below.</i>
	Standard 8.1	Board Interaction	Generally Conforms	Reasonable Performance	
	Standard 8.2	Resources	Generally Conforms	Not required	Long-term resourcing strategy will be addressed by the new Authority following Local Government Reorganisation
	Standards 8.3	Quality	Generally Conforms	Reasonable Performance	
	Standard 8.4	External Quality Assessment	Generally Conforms	Not required	

Global Internal Audit Standards		Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings	
Domain IV: Managing the Internal Audit Function		Generally Conforms	Reasonable Performance	<i>This is an overall opinion for Domain IV based on the findings from Principles 9, 10, 11 and 12 below</i>	
Principle 9: Plan Strategically	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.		Generally Conforms	Reasonable Performance	<i>This is an overall opinion for Principle 9, using the results from Standards 9.1, 9.2, 9.3 and 9.4 below.</i>
	Standard 9.1	Understanding Governance, Risk Management and Control Processes	Generally Conforms	Not required	
	Standard 9.2	Internal Audit Strategy	Generally Conforms	Reasonable Performance	
	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	Opportunities for improving the Council's assurance map.
Principle 10: Manage Resources	Assessment of Principle 10: The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.		Generally Conforms	Not required	<i>This is an overall opinion for Principle 10, using the results from Standards 10.1, 10.2 and 10.3 below.</i>
	Standard 10.1	Financial Resource Management	Not Applicable	Not required	
	Standard 10.2	Human Resource Management	Partially Conforms	Not required	Opportunities for improving the Council's assurance map.
	Standard 10.3	Technological Resources	Generally Conforms	Not required	
Global Internal Audit Standards		Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings	
Assessment of Principle 11: The chief audit executive guides the internal audit function to communicate effectively with its		Generally Conforms	Not required	<i>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.</i>	

Principle 11: Communicate Effectively	Communicate effectively with its stakeholders.				
	Standard 11.1	Building Relationships and Communicating with Stakeholders	Generally Conforms	Not required	
	Standard 11.2	Effective Communication	Generally Conforms	Not required	
	Standard 11.3	Communicating Results	Generally Conforms	Not required	
	Standard 11.4	Error and Omissions	Generally Conforms	Not required	
	Standard 11.5	Communicating the Acceptance of Risks	Generally Conforms	Not required	
Principle 12: Enhance Quality	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.		Generally Conforms	Reasonable Performance	<i>This is an overall opinion for Principle 12, using the results from Standards 12.1, 12.2 and 12.3 below.</i>
	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	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain V: Performing Internal Audit Services			Generally Conforms	Not required	<i>This is an overall opinion for Domain V based on the findings from the Principles 13, 14 and 15 below</i>
Principle 13:	Assessment of Principle 13: Internal auditors plan each engagement using a systematic, disciplined approach.		Generally Conforms	Not required	<i>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.</i>
	Standard 13.1	Engagement Communication	Generally Conforms	Not required	

Plan Engagements Effectively	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	
Principle 14: Conduct Engagement Work	Assessment of Principle 14: Internal auditors implement the engagement work program to achieve the engagement objectives.		Generally Conforms	Not required	<i>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.</i>
	Standard 14.1	Gathering Information for Analyses and Evaluation	Generally Conforms	Not required	
	Standard 14.2	Analyses and Potential Engagement Findings	Generally Conforms	Not required	
	Standard 14.3	Evaluation of Findings	Generally Conforms	Not required	
	Standard 14.4	Recommendations and Action Plans	Generally Conforms	Not required	
	Standard 14.5	Engagement Conclusions	Generally Conforms	Not required	
	Standard 14.6	Engagement Documentation	Generally Conforms	Not required	
Global Internal Audit Standards			Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Principle 15: Communicate Engagement Results and Monitor Action Plans	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.		Generally Conforms	Not required	<i>This is an overall opinion for Principle 15, using the results from Standards 15.1 and 15.2 below.</i>
	Standard 15.1	Final Engagement Communication	Generally Conforms	Not required	
	Standard 15.2	Confirming the Implementation of Recommendations or	Generally Conforms	Not required	

		Recommendations of Action Plans				