

Summary of Measures to demonstrate the effectiveness of Internal Audit – 2012-13 Review

Measure	Finding
Assessment of the Internal Audit team against proper practice, as defined as the <i>Code of Practice for Internal Audit in Local Government in the United Kingdom 2006, CIPFA</i> .	A self-assessment against the Code of Practice was conducted in April 2013; this found no areas where the Internal Audit function of the council was not meeting the requirements of the Code of Practice.
The internal audit planning process, demonstrating that audit planning is risk-based and reflects the business objectives of the council.	The annual audit planning exercise for the coming financial year uses a risk-based methodology to ensure the most effective use of Internal Audit resource. This exercise reflects the business objectives of the council.
Customer Satisfaction survey results.	The bi-annual client satisfaction survey conducted in February 2013 assessed the Internal Audit Team as providing a good internal audit service. The service was rated at 3.86 against a maximum rating of 4.0. Customer satisfaction surveys are sent to all client managers on publication of a final internal audit report. The results of surveys returned during 2012-13 gave an overall satisfaction measure of 98.08% against a target of 80%.
Key performance indicator outturns.	A set of seven performance measures have been developed to assess the effectiveness of the Internal Audit team in achieving a quality Internal Audit Service. As reported in the Annual Internal Audit Report 2012-13, during the year the team met all of the seven performance measures.
The extent to which reliance can be placed on the work of internal audit by the external auditor.	The council's District Auditor stated in May 2012 that: <i>The Audit Commission have confirmed they will be placing reliance upon [the work of Internal Audit] for their year-end audit. The external auditor has also confirmed that in its view internal audit continues to provide effective assurance for management and is demonstrating good practice in its shared working with Gravesham council.</i>