

GOVERNMENT INTERNAL AUDIT STANDARDS

IMPLEMENTATION QUESTIONNAIRE

Awareness

1. Have the following people familiarised themselves with the requirements of the new Standards:
 - Accounting Officer?
 - Head of Internal Audit?
 - All Internal Audit Staff?
 - Members of the Audit Committee?

Scope of work

2. Have the provisions of the Internal Audit Terms of Reference / Charter been revisited to ensure they provide for
 - Assurance regarding all aspects of risk, control and governance?
 - Appropriate reporting lines to the Accounting Officer?
3. Is action being taken to develop an Audit Strategy
 - Based on management's organisational risk assessment?
 - Which sets out the range of tools and techniques which will be used?
4. If the emerging provisions and strategy indicate there may be any consequent limitation to the assurance delivered by Internal Audit, is this being documented and subjected to formal acceptance by the Accounting Officer?

Consultancy role

5. Are all senior managers aware of the availability of Internal Audit to deliver consultancy services on risk, control and governance issues?

Resources

6. Has a review of the resources of Internal Audit been undertaken to ensure that they are adequate in respect of
 - Number of staff
 - Skills rangeto meet the requirements of the new Definition and Standards?

Quality Assurance

7. Are procedures in place or being developed to ensure that assurance can be delivered to Accounting Officers about the quality of the Internal Audit service
 - In their own organisation?
 - In any subsidiary bodies?

Co-ordination with other review/assurance functions

8. Are procedures in place or being developed to ensure appropriate co-ordination with
 - Other review functions within the organisation?
 - External Audit?

Training Issues

9. Where appropriate, are heads of internal Audit who do not hold the “Government Internal Audit Certificate” designation (previously GIAS and BATS) developing plans to ensure they can be awarded this designation?

In-House Manuals and Instructions

10. Is action underway to revise in-house Audit manuals, instructions, etc, to be compliant with the new Definition and Standards?