

CIPFA Code of Practice 2006
Review of Characteristics of Effectiveness of York Audit & Counter Fraud Service
2008/09
(now Veritau Limited)

Characteristics of 'effectiveness'	Evidence of Achievement	Y E S	N O	P A R T	Comments
Understand its position in respect of the organisation's other sources of assurance and plan its work accordingly.	Internal audit identifies other sources of assurance and takes into account when preparing the internal audit plan.	√			
Understand the whole organisation, its needs and objectives.	The audit plan demonstrates how audit work will provide assurance in relation to the authority's objectives. Individual audit assignments identify risks to the achievement of those objectives.	√			
Be seen as a catalyst for change at the heart of the organisation.	Supportive role of audit for corporate developments. Individual assignments may be catalyst for change.	√			Subject to resources available
Add value and assist the organisation in achieving its objectives	Demonstrated through individual audit assignments and also corporate work.	√			
Be involved in service improvements and projects as they develop, working across internal and external boundaries to understand shared goals and individual obligations.	Internal audit provides help and advice on request and supports specific projects identified in the plan and on an ad hoc basis.	√			Subject to there being no risk to audit independence.

Characteristics of 'effectiveness'	Evidence of Achievement	Y E S	N O	P A R T	Comments
Be forward looking – knowing where the organisation wishes to be and aware of the national agenda and its impact.	When identifying risks and in formulating the plan changes on the national agenda are considered. The audit section maintains awareness of new developments in the services it audits, risk management and corporate governance and disseminates this knowledge to other parts of the local authority.	√			
Be innovative and challenging – shaping the values and standards of the organisation; providing internal inspection and validation and encouraging service managers to take ownership of processes, systems and policy.	Internal audit has taken an innovative approach to its reporting arrangements by focusing on risks and encouraging managers to develop their own responses to those risks, rather than audit recommendations. The aim of this is to encourage greater ownership of the control environment amongst managers.	√			The new reporting arrangements will be implemented in early 2009/10
Ensure the right resources are available	The skills mix, capacity, specialism and qualifications experience requirements all change constantly.	√			Added capacity (including new specialist skills) will be available in 2009/10 as a result of the contract arrangements with Veritau Limited.