

REVIEW OF COMPLIANCE AGAINST THE CIPFA CODE OF PRACTICE

REF	STANDARD	P / N	CYC
2	Independence		
2.2	Organisational Independence		
2.2.2	Does the Head of Internal Audit report in his or her own name to members and officers	P	Reports to the Audit and Governance Committee are currently in the name of the client officer (the AD Finance, Asset Management and Procurement) except for the Annual Report of the Head of Internal Audit.
3	Ethics for Internal Auditors		
3.3	Objectivity		
3.3.4	Are staff rotated on regular / annually audited areas.	P	Cross site working (between Northallerton and York) has continued through 2011/12. This has produced efficiencies and allowed best practice to be more easily shared between the two councils. It has also helped to reduce the number of occasions where audits have been undertaken by the same person for a number of years. Staff rotation, however, has to be balanced with the need to maintain a level of continuity and to ensure that the knowledge gained by auditors of each system or service area is used effectively.
4	Audit Committees		
4.2	Internal Audit's Relationship with the Audit Committee		

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4.2.4	Does the Head of Internal Audit:		
	Participate in the committee's review of its own remit and effectiveness?	P	The Audit and Governance Committee has not completed the review of its own effectiveness.
5	Relationships		
5.3	Relationships with Other Internal Auditors		
5.3.1	Do arrangements exist with other internal auditors that include joint working, access to working papers, respective roles and confidentiality?	P	The method of obtaining assurance from partner organisations will vary depending on the relationship between the Council and the partner, and the degree of risk involved. The principal area which has been identified for joint working is with health. Good working relationships exist between Veritau and the NHS internal audit provider in York and North Yorkshire. Regular liaison meetings are held and a joint audit was completed during the year. Further joint audits are planned in 2012/13. Other arrangements tend to be limited and informal in nature. However, the need for a formal joint working protocol has been recognised in these situations and is included in the company's 2012/15 Business Plan.
5.5	Relationships with Other Regulators and Inspectors		
5.5.1	Has the Head of Internal Audit	P	This occurs on an ad-hoc basis but is not considered to be of

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	sought to establish a dialogue with the regulatory and inspection agencies that interact with the organisation?		significant importance.
10	Reporting		
10.3	Follow-up Audits and Reporting		
10.3.3	Where appropriate, is a revised opinion given following a follow-up audit and reported to management?	N	Veritau does not consider that it is appropriate to revise an opinion. However, account will be taken of the progress made by management to address control weaknesses and to complete agreed actions when providing the annual audit opinion.
10.4	Annual Reporting and Presentation of Audit Opinion		
10.4.2	Does the Head of Internal Audit's report:		
	Communicate the results of the internal audit quality assurance programme?	N	Given Veritau's contractual position, this information is considered to be more relevant to the CYC client officer. In addition, details of the annual customer satisfaction survey are shared with the client.

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Key

Y – fully compliant

P – partially compliant

N – not compliant

Note – this is an extract from the full self assessment and shows only those areas of partial or non-compliance.