Dorset Council

Report of Internal Audit Activity

Progress Report 2025/26 – July 2025

Executive Summary

As part of our update reports, we will provide an ongoing opinion to support our end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating previously identified significant risks.

The contacts at SWAP in connection with this report are:

Sally White Assistant Director
Tel: 07820 312469
sally.white@swapaudit.co.uk

Sophie Blackburn Principal Auditor
Tel: 07951 245945
sophie.blackburn@swapaudit.co.uk

SWAP is an internal audit partnership covering 27 organisations. Dorset Council is a part-owner of SWAP, and we provide the internal audit service to the Council.

For further details see:
https://www.swapaudit.co.uk/

Audit Opinion, Significant Risks, and Audit Follow-Up Work

Audit Opinion:
This is our first full update report for 2025/26 financial year.

Our live Rolling Plan dashboard available through our audit management system AuditBoard AuditBoard | Login (auditboardapp.com), and specifically the Audit Coverage (*located on the first tab of the dashboard or on page 3 of this report*), reflects the outcomes of recently completed reviews. Based on these reviews, we recognise that, in general, risks are well managed. However, we have identified some gaps, weaknesses and areas of non-compliance. We have a reasonable level of confidence that the agreed actions will be implemented to address these issues.

Since our last report in June 2025, we have not issued any **Limited** assurance opinions on the areas and activities audited. In June, we reported a Limited assurance opinion report to the committee regarding Contract and Expenditure Compliance with Scheme of Delegation and Council Constitution. Our work identified a significant organisational impact, and we are currently conducting follow-up work to review the implementation of agreed actions.

We have also completed a review of the governance framework for the Our Future Council programme. As the programme is still in its early stages and individual projects are yet to be formally initiated**,** our work was limited to an advisory capacity rather than assurance, due to the restricted testing we were able to undertake. The full advisory report can be found on pages 8 and 9.

Executive Summary

<u>Significant Corporate Risks</u>

Update on Response to Climate Emergency

We originally issued the report on Climate Emergency in April 2023. Due to the complexity of the actions agreed at that time, some implementation has taken up to two years. We can now report that all actions are now fully complete, and the significant risk identified during the audit in 2022/23 has been successfully mitigated. The follow-up report can be found on page 10. Due to the passage of time since that work, we plan to include Climate Emergency or related areas in a future audit cycle for further review.

Update on Effectiveness of Business Continuity Plans

In April, we reported that actions were scheduled for implementation by the end of May 2025. We have undertaken follow-up work that has shown only one action remains in progress, with a revised implementation date of 31st December 2025. The follow-up report can be found on page 11.

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP Internal Audit Plan Coverage

Table 1 below presents our audit coverage mapped against the Authority's new **Principal Risks**, introduced in May 2025. For context, we have also included Table 2 which shows our coverage of the **retired Strategic Risk Themes** that are no longer used by the council. This second table captures our coverage from May 2023 to May 2025. Further detail can be found using our audit management system, AuditBoard [AuditBoard | Login (auditboardapp.com)](auditboardapp.com). As you will see, while we are making progress towards coverage of the new principal risks, we have only been working on this updated framework for two months, and it will take time to achieve full coverage. However, the retired risks table (Table 2) demonstrates that we have delivered some level of recent audit work across all of the corporate risk themes. To view the audits that make up the coverage, log into AuditBoard, right-click on a coverage cell, select "drill through", and then choose "audit details".

Table 1

Principal Risk (i) Hover over new Principal Risks to see a definition	Coverage	Average Opinion
Commercial	None	
Data and Information Management	None	
Finance	Some	Reasonable
Legal	Some	Limited
Operations	Some	Reasonable
People	None	
Project / programme	In Progress	
Property	None	
Reputation	Some	Reasonable
Security	In Progress	
Technology	In Progress	

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

Coverage	Description
Good	Good audit coverage completed
Adequate	Adequate audit coverage completed
Some	Some aspects of audit coverage completed
In Progress	Some aspects of audit coverage in progress
None	No audit coverage to date

Table 2

Strategic Risk	Coverage (Completed Audits)	Average Opinion of Completed Audits
DC R01 - Finance	Good	Reasonable
DC R02 - Compliance	Adequate	Limited
DC R03 - Health, Safety, Wellbeing	Adequate	Reasonable
DC R04 - Communities	Adequate	Reasonable
DC R05 - Digital & Technology	Some	Reasonable
DC R06 - Safeguarding	Some	Reasonable
DC R07 - Transformation	Some	Limited
DC R08 - Workforce	Some	Limited
DC R09 - Political & Leadership	Some	Limited
DC R10 - Service Delivery	Good	Reasonable

Internal Audit Plan Progress 2025/26

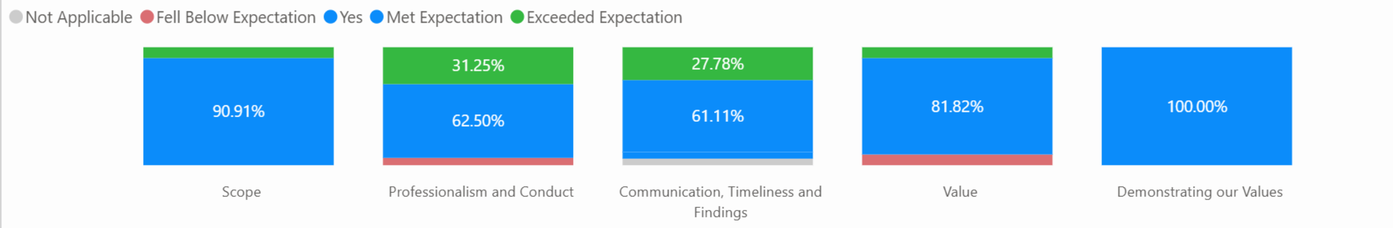
We review our performance to ensure that our work meets our clients' expectations and that we are delivering value to the organisation.

SWAP Performance Measures

Performance scores from post audit questionnaires:

Scope	Professionalism and Conduct	Communication, Timeliness and Findings	Value	Demonstrating our Values
100%	95%	100%	91%	100%

Responses by Questionnaire Section



Overall Score

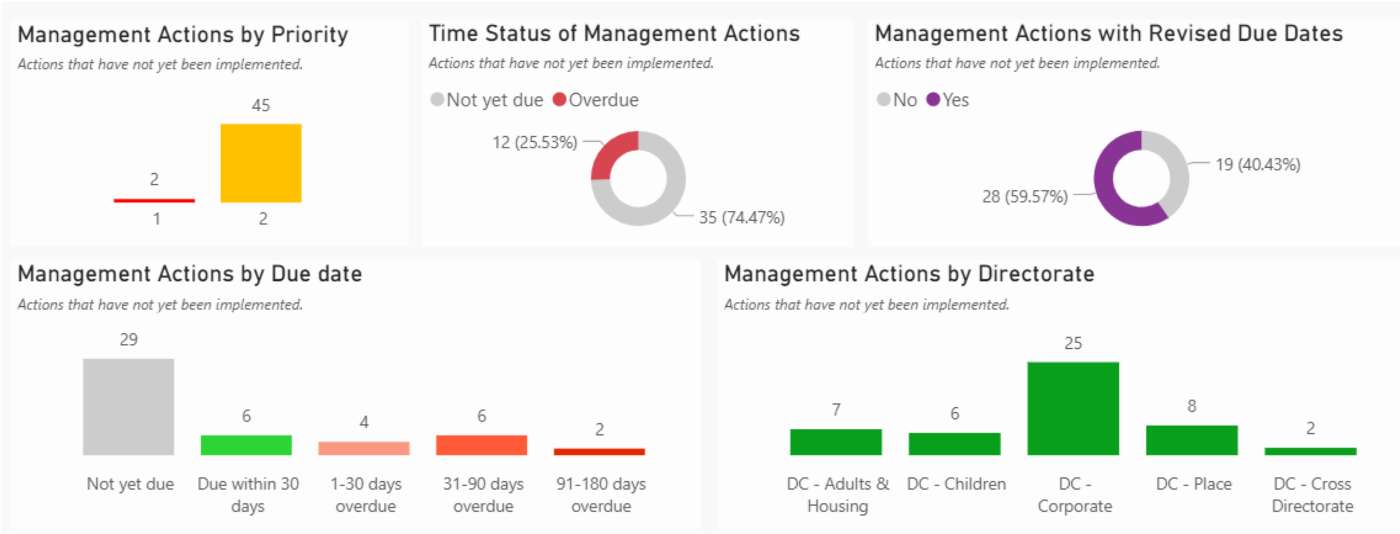
98%

We monitor the Council's performance for implementation of agreed actions.

Outcomes from Follow-Up Audit Work

The graphic below provides an analysis of overdue priority 1 and 2 actions. There are currently 12 overdue actions - seven have passed their original due dates, and five have passed at least one revised due date.

Both the number of overdue actions and those not due but with revised timescales remain high. To support this, we have included a table in Appendix B (pages 12-15), which lists both overdue actions and those with one or more revised implementation dates. Additional information is available in the Management Actions tab of the SWAP Executive dashboard, which can be accessed via this link: [AuditBoard | Login (auditboardapp.com)]



Added Value

'Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.'

Added Value

Cifas

The use of the Cifas data sharing service continues to deliver benefits in the prevention and detection of fraud. Previously agreed areas are still being routinely checked against the databased, with matches identified and appropriate action taken where necessary.

Whistleblowing Investigations

SWAP's Counter Fraud team has recently completed an investigation arising from a whistleblowing referral.

Benchmarking

Benchmarking exercises have been undertaken to provide comparative insights in the following areas:

- Capital Governance
- Spend around the High Needs Block
- Management of Subject Access Requests by other Local Authorities.

Newsletters and updates

SWAP regularly produces a newsletter and other relevant updates for partners, including fraud bulletins. These communications highlight topical issues and provide useful information to support awareness and risk mitigation.

Our Future Council Governance Structure – Final Position Statement – July 2025

Dorset Council

SWAP INTERNAL AUDIT SERVICES Helping Organisations to Succeed

Audit Objective To review the governance and reporting framework for the Our Future Council programme.

Executive Summary

Advisory

Background

Dorset Council's future Target Operating Model (TOM) is a strategic blueprint that outlines how the organisation can be structured and operate in the future to deliver its strategic objectives, serving as a guide for transforming current operations. This focusses on four functions (programmes) that are currently being delivered by most teams across the Council – Customer, Commissioning & Procurement, Business Support and Strategic & Enabling Services.

The TOM is Phase 1 of a broader 3-year programme which includes the redesign of ways of working, embedding digital and automation solutions, and reducing duplication.

Audit Scope

Our Future Council programme is in its initial stages and therefore our work has reviewed the frameworks and mechanisms in place and focused on the readiness of these in terms of delivering future benefits to the Council as follows; -

- The governance and reporting framework, including how decisions are and will be made.
- The risk management framework and how risks are and will be managed through the life of the programme.
- The deliverables, milestones and outcomes/savings framework and the mechanisms in place to monitor these and report any slippage.

Key Conclusion Summary

The implementation of the new Target Operating Model (TOM) under the Our Future Council (OFC*)* transformation programme is in its early stages, with Phase 1 staff consultations scheduled to begin in July 2025. A comprehensive governance framework is in place, providing oversight at both the programme and project levels. The dual membership of senior leaders on the Programme Board and Transformation Board has strengthened alignment and decision making, though it introduces some risks related to role clarity and independent scrutiny. Nonetheless, this structure is currently viewed as necessary to support effective delivery.

We have reviewed the overarching governance arrangements and can confirm they are operational, with risks being actively managed. However, due to the early stage of the programme, we have not yet been able to assess the governance of individual project groups. A framework for monitoring project level outcomes and savings exists, but these elements are still under development.

The OFC business case, approved in January 2025, originally proposed £10 million in savings. The current estimated savings to date are £1.7m, which are from vacancies.

Audit access to the Council's Project Portfolio management tool *Project for the Web* was limited; however, the system feeds into the Transformation and OFC Dashboard, which provided visibility into risks and benefits. A more detailed review of selected projects is planned for the next audit phase.

Please see below for a detailed summary of our observations.

Other Relevant Information

We have agreed that there will be further pieces of audit work to review the outcomes and savings achieved and benefits delivered. We have also added a review in the plan for Transformation where the scope will be wider than Our Future Council and this will be undertaken once the new Transformation Office has been established.

Our Future Council Governance Structure – Final Position Statement – July 2025

Observations

Timeline - In 2023 and early 2024 the council's change team established "Our Future Council," a cross-directorate portfolio. During summer 2024 an enhanced version of the council's target operating model (TOM) was developed. In September and October 2024, the change team established infrastructure to support the whole council transformation, drafting service reduction proposals and setting up workstreams with Programme Managers. Approval was sought from Cabinet in November 2024 to continue engagement with PwC to leverage their expertise and ensure the successful delivery of the transformation programme CLT leads and task groups were appointed for each TOM layer and the council portfolio was re-prioritised deciding which activities to stop, start, or continue. Some projects remain within the Directorates, but those 'in scope' for OFC were moved into the OFC programme. The OFC business case was developed and approved by Cabinet in January 2025. The original timeline has slipped slightly with staff consultations now starting on 21st July and not the 1st of July. A decision has also been made not to deliver all four programmes together in July, but to stagger them across July to November 2025. The Programme Board have made 17 recent key decisions, with ten still to be made and it is understood that dependencies will be revisited once all decisions have been made.

Governance Structure - The Transformation Governance Framework document clearly sets out the Governance groups and boards in place. The dual membership of Senior Leadership on both the Programme Board and the Transformation Board offers benefits, including improved alignment, faster decision making, and executive knowledge. However, it also introduces challenges such as potential role confusion, and reduced scrutiny. Despite these concerns, within the current context, this dual membership is considered essential for effective decision making and the application of organisational knowledge.

The document also sets out expectations of how the projects should be run, managed and reported including the completion of a summary assessment with a proposed score to be put forward for each evaluation criterion to enable the projects to be prioritised. The project team have confirmed that these have not yet been completed for all of the proposed projects. In addition to this, the benefits realisation plans and decisions on governance gateways for the new projects have not been formulated made.

All projects are governed by a 'workstream', during this period of development activity, all workstream decisions are escalated to the programme board. Decisions taken in workstreams will be mobilised as part of transition to go-live plans due to begin in July. Some of the existing projects brought across to OFC have overdue timelines (2 -4 months) and when questioned it was confirmed that the project staff have been working on the mapping for the new operating model, which is due for completion by 21st July. The latest update, 30th June 2025, reports a total of 272/545 processes mapped and signed off. For the first programme of Customer Experience, 128/204 (63%), have been mapped and signed off.

Project managers compile monthly updates for the individual projects which go through the Programme Board and then onto the Transformation Board monthly. On Project for the Web, not all current projects contain a recent highlight report, which we understand is due to some projects being paused in order to deliver the pre consultation activities. There is a weekly OFC update which serves as an agenda for the weekly Programme Board meetings and weekly CLT leads stand ups.

Audit attended the Members Steering Group where a concern was raised around the timings of making staff redundant in comparison to the automation of processes. A question was also raised around adequacy of ICT staff remaining to implement the technology changes that are required to deliver the savings. Colleagues agreed to bring a roadmap and timeline to the next meeting.

Savings - A total of £10m of savings were proposed in the business case. These have been amended several times, particularly since the decision to introduce voluntary redundancies. The total remains the same but changes have been made, OFC Consolidation has been lowered from £5.8m to £1m, Third Party Spend has been raised from £1m to £1.8m, Removal of vacancies has been raised from £2m to £4.2m, voluntary redundancies newly added at £3m and realigning transitional structures according to organisational design principles has been removed (was £1.2m). The current estimated savings to date are £1.7m which are from vacancies.

Audit Access - To ensure consistency across the whole Council a Project Portfolio management tool 'Project for the Web' (PFTW) is used. Audit has access to this system, but permissions did not allow us to see all of the detail. However, the data from PFTW feeds the Transformation dashboard and we were able to drill down and see examples of activities such as risks and benefits. In our next review we will select a sample of projects and gain full access for the review of these specific projects.

Response to Climate Emergency Follow Up 3 – Final Report – July 2025

Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2022/23 Limited opinion audit of the Response to Climate Emergency report have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	2	0	0	2
Priority 2	6	0	0	6
Priority 3	0	0	0	0
Total	8	0	0	8

Follow Up Assessment

The original audit was completed and reported in January 2023 and received a Limited assurance opinion. Follow up audits were undertaken in June 2023 and March 2024 which closed off six actions. This follow up audit has found that the remaining two actions are now complete.

Follow Up Scope

Testing has been performed in relation to all priority 1 and 2 actions and supporting evidence obtained to support implementation of actions.

Key Findings

The Council are working with other public sector partners developing an approach to sustainable procurement. The procurement scope 3 emissions toolkit has been developed and will continually evolve. Work is being undertaken on a roadmap which sets out the Council's expectations as a public sector buying group where suppliers will be required to publish their carbon footprint and sign up to reducing it. All of this will support colleagues to improve the ability to measure, monitor and score against carbon emissions.

There has also been increased engagement with Children's and Adults on different projects that feed into the Council's carbon footprint, along with input from the team into new strategies across different services.

Further Follow-Up Required/Next Steps

A summary of the key findings from our review will be presented to the Audit and Governance Committee on 4th August 2025. As the original audit work was completed in January 2023, we are in talks with the Corporate Director to arrange a further audit before the end of the financial year.

Effectiveness of Business Continuity Plans Follow Up – Final Report – July 2025

Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2024/25 Limited opinion audit of the Effectiveness of Business Continuity Plans report have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	1	0	0	1
Priority 2	12	1	0	13
Priority 3	1	0	0	1
Total	14	1	0	15

Follow Up Assessment

The original audit was completed and reported in November 2024 and received a Limited assurance opinion. Follow up work has been undertaken by audit over the past few months with actions being closed off. This follow up audit has found that there is just one action remaining in progress. There is a revised implementation date of 31st December 2025 for this remaining action. Key findings have been summarised below.

Follow Up Scope

Testing has been performed in relation to all priority 1 and 2 actions and supporting evidence obtained to support implementation of actions.

Key Findings

There has been significant work undertaken by the service to implement all of the actions, with one remaining. This is for the services to identify their critical systems, which has been partially completed, with Children's outstanding. The revised Business Continuity Framework was approved at the Strategic Information Governance Board on 28 April 2025. The Annual Emergency Planning report and revised Business Impact Analysis has been reported to the Senior Leadership Team.

Further Follow Up Required

A second follow up will be undertaken to enable the service to demonstrate implementation of the one action which is due to be implemented by 31st December 2025.

A summary of the key findings from our review will be presented to the Audit and Governance Committee on 4th August 2025. Progress of the one remaining action will be reported to Audit and Governance Committee in 2026.

Overdue Actions with Number of Times the Implementation Date has been Amended as at 14.7.2025

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days
Use of Consultants and Temporary Staff	Chris Matthews – Head of People and Workforce	Corporate Services	Procurement will work with the BI & Performance Team and develop a dashboard to report performance metrics on consultants and temporary staff.	2	30/4/24	30/4/25	3	365
Data Quality & Information Governance	Marc Eyre – Service Manager for Assurance	Corporate Services	Taking a risk-based approach, the Strategic Information Governance board will review the data sharing arrangements for the cohort of c.800 employees and consider which of them require a Microsoft licence.	2	30/6/23	30/4/25	3	670
Temporary Accommodation	Andrew Billany – Corporate Director for Housing	Adults and Housing	The Housing service will design and roll out a thorough staff training program for effective use of the internal software system (Huume).	2	30/4/25	30/6/25	1	61
Temporary Accommodation	Andrew Billany - Corporate Director for Housing	Adults and Housing	The housing service will in conjunction with assets and property formalise a comprehensive asset register to track all accommodation assets. This includes recording property location, ownership, acquisition date, value, and related agreements which will be regularly updated to maintain accuracy and compliance with policies and regulations.	2	31/3/25	30/6/25	1	91
MCA Best Interest Assessment - Independent Assessor Investigation	Julie Ingram - Corporate Director for ASC	Adults and Housing	Appropriate recovery steps will be taken regarding two duplicate invoices for work. The payments for BIA work which appear to be Form 4s will also be considered for recovery. Finance will be instructed to write to these individuals where there is overpayment for work with a view to recovering this money.	2	31/3/25	n/a	0	0
MCA Best Interest Assessment -	Julie Ingram - Corporate	Adults and Housing	Flexi balances and long working days will be monitored more effectively in line with the corporate expectations	2	31/3/25	n/a	0	0

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days
Independent Assessor Investigation	Director for ASC		and consideration given to working time directives. Work has started in this area with the Service Manager and the Head of Service. This action will be picked up as part of the wider service enhancement review.					
Children's Service Direct Payments	Pru Caldwell-McGee - Service Manager, B2SA	Children’s	The Direct Payments Policy will be reviewed to ensure alignment with current practices and regulations. A standardised case review process will be established based on policy criteria and provide training to staff and regular monitoring and quality assurance checks for ongoing compliance will be conducted.	2	30/4/25	n/a	0	0
Children's Service Direct Payments	Pru Caldwell-McGee - Service Manager, B2SA	Children’s	A process will be implemented to ensure all direct payment bank accounts are reviewed on a regular basis. This will check the surplus of money in the account and ensure the money is spent on agreed resources.	2	30/4/25	n/a	0	0
DC Dignity at Work (Place)	Jan Britton – Executive Director	Place	The Place directorate will look at introducing ways of empowering employees to speak up. Examples of this could be: - Sharing anonymised cases studies from other services in the directorate and using these as a basis of a lessons learned exercise. - Introducing a working group which covers all services and employees at all different levels where learning across services can be covered and brought back to the services. - Introducing a positive role model within the services. They would encourage all employees to speak up when they experience unacceptable behaviour in the workplace.	2	31/5/25	n/a	0	0

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days
DC Dignity at Work (Place)	Jan Britton – Executive Director	Place	The directorate will try to identify ways the process after reporting an incident is more transparent for the victim.	2	31/5/25	n/a	0	0

Actions not yet due with multiple revision dates as at 14.7.2025

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days
Joint Funding Arrangements	Beth Whittaker - Corporate Director for Education & Learning	Children's	The work being carried out for the automation of decisions made by the MARP will include a mechanism for recording, tracking and monitoring cases. This will include upwards reporting to the appropriate committee/ directorate leadership group.	2	30/4/24	30/9/25	2	518
RMMSCW Framework	Jess Maskrey – Head of Assets and Property	Place	Guidance will be written for the procurement of a contractor when a lot becomes available. This will be communicated to all staff and included within the new framework.	2	30/6/24	30/9/25	2	457
RMMSCW Framework	Jess Maskrey – Head of Assets and Property	Place	A system will be established for the approval of works above the limit set for Lots within the current RMMSCW Framework. This should also be duplicated within the new proposed framework.	2	30/6/24	30/9/25	2	457
RMMSCW Framework	Jess Maskrey – Head of Assets and Property	Place	Assets and Property will work with Housing to establish a formal process for requesting work and signing off invoices.	2	30/9/24	30/9/25	2	365
RMMSCW Framework	Jess Maskrey – Head of Assets and Property	Place	Consideration will be given to including audit actions contained within this report with the tender process for the new framework, for example the requirement to	2	30/6/24	30/9/25	2	457

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days
			seek an exemption when the estimate is over the schedule of rates prior to the award of the work.					
Temporary Accommodation	Andrew Billany – Corporate Director for Housing	Adults and Housing	The Housing Service will ensure that temporary accommodation rents will be set at the level recommended in the Housing Revenue Accounts guidance.	2	31/3/25	30/6/26	1	456
Effectiveness of Business Continuity Plans	Marc Eyre – Service Manager for Assurance	Corporate Services	Services will be required to identify their critical systems within the review of the Business Impact Analysis (BIA). Additionally, a review will be conducted to remove any outdated systems from the list.	2	31/5/25	31/12/25	4	214
Estates Income and Debt Management	Jess Maskrey – Head of Assets and Property	Place	Investigate the options and feasibility for having SAP interface with TF Cloud, and decide on the most appropriate next steps.	2	30/11/24	30/9/25	1	304
Estates Income and Debt Management	Jess Maskrey – Head of Assets and Property	Place	Once TF Cloud has been implemented and had time to embed, Estates will undertake a benefits realisation exercise to establish the value added by the new system and understand how it is allowing the service to meet its objectives. Any gaps identified by the work will be investigated further.	2	31/1/25	30/9/25	1	242
Adults Block Booked Beds Contracts	Elaine Stratman - Brokerage & Market Service Manager	Adults and Housing	A standardised reconciliation process will be implemented to compare provider invoices against both void rates and fixed rates to ensure accurate and consistent billing. This process should be conducted regularly to identify and address any discrepancies.	2	31/3/25	30/7/25	3	121

The Global Internal Audit Standards were published by the Institute of Internal Audit (IIA) in January 2024. **In late 2024, the UK's Public Sector– acting on recommendation of the Internal Audit Standards Advisory Board (IASAB) – advised the Standards would become mandatory in the UK from 1 April 2025.** **A full guide to the Standards aimed at Audit Committee members is here.** **In the UK Public Sector, the Standards are made more exacting by auditors also needing to comply with the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.** **At SWAP, we received an External Quality Assessment (EQA) in January 2025 confirming that we "Generally Conform" with the old standards. We must commission an assessment under the new Standards by 2030.**		**Focus on Risk** ***What do the Standards Say?*** The Standards emphasise Internal Audit's role as an **independent** and **objective** source of assurance, advice insight and foresight. However, Principles 9 and 13 focus that assurance on being a **risk-based** exercise. ***What will the Committee see?*** Auditors should be able to explain what they do (and what they don't do) in terms of risk to the authority's strategic objectives. Audit findings, too, will be drawn direct from what matters to the authority.
		Focus on Quality ***What do the Standards Say?*** Principle 12 emphasises the value of a challenging and stretching quality assurance process. Seeking continuous improvement for our partners begins with the internal audit service owning that ambition itself. ***What will the Committee see?*** Throughout 2025 we will be reviewing our quality assurance processes to form a clear programme with milestones to track our improvements. You should see reporting against those milestones later this year.
		Focus on the Role of the Audit Committee ***What do the Standards Say?*** Domain III of the Standards recognise that to be truly effective internal audit must exist in an organisation that supports its mission, seeks improvement and is open to constructive challenge from critical friends. ***What will the Committee see?*** We have revised our Internal Audit Charter and other key documents to set out how internal audit and the Committee mutually support one another to pursue good governance at the authority. You saw and approved the new version of the charter in April this year. This document sets out the relationships and responsibilities needed to fulfil our objectives.


Global Internal Audit Standards
Purpose of Internal Auditing
Ethics & Professionalism
Governing the Internal Audit Function
Managing the Internal Audit Function
Performing Internal Audit Services
Global Internal Audit Standards
Five Domains, 15 Principles
IIA
I. Purpose of Internal Auditing
II. Ethics and Professionalism
1.Demonstrate Integrity 2.Maintain Objectivity 3.Demonstrate Competency 4.Exercise Due Professional Care 5.Maintain Confidentiality
III. Governing the Internal Audit Function
6. Authorized by the Board
7. Positioned Independently
8. Overseen by the Board
IV. Managing the Internal Audit Function
9. Plans Strategically
10. Manages Resources
11. Communicates Effectively
12. Enhances Quality
V. Performing Internal Audit Services
13. Plan Engagements Effectively
14. Conduct Engagement Work
15. Communicate Engagement Conclusions and Monitor Action Plans