

Public Sector Internal Audit Standards Compliance Overview

Report Type: Scorecard Report




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Definition of Internal Auditing and Code of Ethics	Complies
Definition of Internal Auditing	
Integrity	
Objectivity	
Confidentiality	
Competency	
Performance Standards	
1000 – 1322 Attribute Standards	
1000 – 1110 Purpose, Authority and Responsibility	
Organisational Independence	
Purpose, Authority, and Responsibility	
1110 – 1130 Independence and Objectivity	
Organisational Independence	
Independence and Objectivity	
Direct Interaction with the Board	
Individual Objectivity	
Impairment to Independence or Objectivity	
1210 – 1230 Proficiency and Due Professional Care	
Proficiency	
Due Professional Care	
Continuing Professional Development	
1300 – 1322 Quality Assurance and Improvement Programme (QAIP)	
Quality Assurance and Improvement Programme (QAIP)	
Requirements of the Quality Assurance and Improvement Programme	
Internal Assessments	
External Assessments	
Reporting on the Quality Assurance and Improvement Programme	
Use of Conforms with the International Standards for the Professional Practice of Internal Auditing	

Disclosure of Non-conformance	
2000 – 2600 Performance Standards	
2000 – 2060 Managing the Internal Audit Activity	
Managing the Internal Audit Activity	
Planning	
Communication and Approval	
Resource Management	
Policies and Procedures	
Coordination	
Reporting to Senior Management and the Board	
2070 External Service Provider and Organisational Responsibility for Internal Audit	
External Service Provider and Organisational Responsibility for Internal Audit	
2100 – 2130 Nature of Work	
Nature of Work	
Governance	
Risk Management	
Control	
2200 – 2240 Engagement Planning	
Planning Considerations	
Engagement Objectives	
Engagement Scope	
Engagement Resource Allocation	
Engagement Work Programme	
2300 – 2340 Performing the Engagement	
Performing the Engagement	
Identifying Information	
Analysis and Evaluation	
Documenting Information	
Engagement Supervision	
2400 – 2440 Communicating the Results	
Criteria for Communicating	
Qualities of Communications	
Errors and Omissions	
Use of "Conducted in Conformance with the ISPPA"	
Engagement Disclosure of Non-conformance	

Disseminating Results	
2450 Overall Opinions	
Overall Opinions	
2500 Monitoring Progress	
Monitoring Progress	
2600 Resolution of Senior Management's Acceptance of Risks	
Communicating the acceptance of risk	