

External Quality Assessment - Validation of Client's Self-Assessment of Conformance to the Public Sector Internal Audit Standards

Greater Cambridge Shared Internal Audit Service

Final Report

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Self-Assessment Validation for the Greater Cambridge Shared Internal Audit Service – 30th April to 2nd May 2018

1. Introduction

Internal audit within the public sector in the United Kingdom is governed by the Public Sector Internal Audit Standards (PSIAS), which have been in place since 1st April 2013 (revised 2016 and 2017). Public sector internal audit services are required to measure how well they are conforming to the standards. This can be achieved through undertaking periodic self-assessments, external quality assessments, or a combination of both methods. However, the standards state that an external reviewer must undertake a full assessment or validate the internal audit service's own self-assessment at least once in a five year period.

2. Background

The Greater Cambridge Shared Internal Audit Service provides internal audit services to Cambridge City Council (CCC) and South Cambridgeshire District Council (SCDC). They are based in the Guildhall, Cambridge and South Cambridgeshire Hall, Cambourne. The Shared Service has undergone a period of instability during 2017/18 with a number of changes to the staffing structure. At the time of the review, the Shared Service was made up of a full time Head of Shared Internal Audit (HSIA) who had been in post since the end of December 2017, and five other posts. Two posts are occupied by a Senior Auditor (0.8 FTE) and an Audit Assistant (0.76 FTE), both of whom have been in post for a number of years. The other posts within the Shared Service are vacant and being covered by agency workers. The HSIA and the Senior Auditor are qualified accountants, being CPFA and ACCA respectively.

The HSIA reports to a Shared Services Management Board that oversees the strategic direction of the various shared services for the participating authorities. For operational purposes, the HSIA reports to the Head of Finance (Section 151 Officer) at CCC, and to the Executive Director (Section 151 Officer) at SCDC. Functionally, the Shared Service reports to the Civic Affairs Committee (CAC) at CCC, and to the Audit and Corporate Governance Committee (A&CG) at SCDC, which are the bodies that fulfil the roles of 'the board' for each authority as required by PSIAS.

The Shared Internal Audit Service has undergone a number of changes in staff and operational practices during the past twelve months. The recently appointed HSIA carried out a self-assessment shortly after taking up the post in December 2017 to see how well the Shared Service conformed to the requirements of both the PSIAS and the CIPFA local government application note (LAGN), and then commissioned CIPFA to undertake the mandatory external quality assessment (EQA) by validating this self-assessment.

3. Validation Process

The self-assessment validation comprises a combination of desktop and on-site review and cannot reasonably consider all elements of the PSIAS and LGAN self-assessment in the time available. The desktop period of the review focussed on determining the strengths and weaknesses of the Shared Internal Audit Service, and formed the key lines of enquiry used during the on-site stage, in order that the validation review is timely and adds real value to the organisation. The key lines of enquiry assessed the Shared Service against the four broad themes of Purpose and Positioning; Structure and Resources; Audit Execution; and Impact.

The HSIA provided a comprehensive range of documents that the Shared Service used as evidence to support their self-assessment and these were available for examination prior to and during this validation review. These documents included the:-

- self-assessment against the standards and the LGAN;
- quality assurance and improvement plan (QAIP);

- audit charters;
- the HSIA's annual report and opinion;
- audit plans and strategies;
- audit manual; and
- progress and other reports to both the Civic Affairs Committee and the Audit and Corporate Governance Committee.

The on-site stage of the validation process involved face-to-face interviews with the Head of Shared Internal Audit Service (HSIA) and members of the Internal Audit Team. Interviews were also carried out with the Head of Finance (S151 Officer) at CCC, The Executive Director (S151 Officer at SCDC), the Chief Executive Officer at CCC, and the Head of 3C Shared Legal Services (Monitoring Officer for CCC and SCDC). A telephone interview was carried out with the retiring Chair of the Audit and Corporate Governance Committee SCDC. The Chair of the Civic Affairs Committee at CCC was unavailable during the duration of the review as this coincided with the local elections. A questionnaire was sent to other key stakeholders not interviewed in advance of the on-site visit and the results analysed during the review. A sample of audit reports and working papers were also examined during the on-site stage of the review.

4. Conclusion and Opinion

From the evidence reviewed as part of the external validation process, it is apparent that the Shared Service is competent and respected by its clients. They are providing an objective risk based internal audit service to Cambridge City Council and South Cambridgeshire District Council, even though half of the posts in the Shared Service are vacant and being covered by agency workers. The Shared Service is fortunate in having two qualified accountants out of the three officers that are in post.

Although they are well thought of by their clients, the HSIA wants the Shared Service to evolve with their client councils. It is clear from the evidence reviewed during this external validation and discussions with the HSIA that the Shared Service is at the start of a journey to improve its overall efficiency and effectiveness. Part of this process should include restructuring the Shared Service to provide greater resilience and establish a more hierarchical structure that will enable team members to develop a career within the Shared Service without the need to leave the Service to obtain promotion.

The validation process has not revealed any areas of non-compliance with the standards, and only one minor area of partial compliance, that the HSIA has not already identified during the self-assessment and included in their quality assurance and improvement plan (QAIP).

Nonetheless, we have made some observations that will enable the Shared Service to enhance and develop its operations and enhance its conformity to the PSIAS and the LGAN. The observations that have been identified and are set out in section five of the report, together with some recommendations (R) and suggestions (S) to address these issues. The recommendations and suggestions are included in the action plans at section six of this report.

The external quality assurance process also identified some opportunities (O) for the Shared Service to enhance its operations although these do not have a bearing on their compliance with the standards. These have been discussed with the HSIA and are included for information in section seven of the report.

From the work that we have carried out during this external validation process, it is our opinion that the self-assessment is a good reflection of the practices of the Greater Cambridge Shared Internal Audit Service, and the contribution they make to their client organisations. Furthermore, it is also our opinion that Greater Cambridge Shared Internal Audit Service GENERALLY CONFORM to the

requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.

Conformity with the PSIAS fall into one of the three categories below. Further details on these categories are set out in section nine of this report.

Generally Conforms	Partially Conforms	Does Not Conform
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The co-operation of the HSIA in providing all of the information asked for during the review, the Internal Audit Team, and those stakeholders listed in section eight of the report that made themselves available for interview and completed questionnaires, is much appreciated.

5. Summary of observations, recommendations, and suggestions

Standard	Compliance	Observations	Recommendations and Suggestions	No
Mission of Internal Audit	Partially Conforms	The Shared Internal Audit Service partially conforms to this element of the standards. The audit charter contains a 'vision statement' for the Shared Service that acts as its 'mission statement', and although broadly similar, it does not use the exact wording for the 'mission statement' as prescribed in the PSIAS.	The vision statement acts as the Service's 'mission statement' and should therefore include the 'mission statement' wording from the PSIAS.	R1
Core principles of internal audit	Generally Conforms	The Shared Internal Audit Service generally conforms to the core principles of internal audit that are a fundamental component of the services offered by Internal Audit. The Shared Service's management board recognises that there are issues regarding recruitment and opportunities for career progression and have asked the HSIA to put forward suggestions for restructuring the service as part of a Business Plan. The observation and recommendation under standard 2000 below relate to the core principles of internal audit.	See recommendation R2 under standard 2000 below	R2
Code of Ethics	Generally Conforms	The Service generally conforms to the code of ethics for internal auditors, and the <i>Seven Principles of Public Life</i> .		
Attribute Standards				
1000 Purpose, authority and	Generally Conforms	The Shared Internal Audit Service generally conforms to Standard 1000 and the Local Government Application Note, although there	Consider enhancing the wording of the audit charter to reflect the statutory roles of officers on the respective	S1

Standard	Compliance	Observations	Recommendations and Suggestions	No
responsibility		<p>are two minor observations relating to this standard that the HSIA has identified in his self-assessment.</p> <p>The first observation relates to the descriptions used in the audit charter for the senior management teams at the two authorities. The HSIA feels these could be enhanced to reflect the statutory roles of officers that belong to these teams.</p> <p>The second observation relates to the remit and effectiveness of the 'boards'. CIPFA's guidance for audit committees recommends that a review of the remit and effectiveness of the bodies that perform the role of the audit committee should be undertaken regularly to ensure these bodies have the right level and mix of skills necessary to be effective committees. Such a review has not been carried out at either authority for some time. This is even more of an issue at South Cambridgeshire District Council where there has been a change in overall control of the authority following the local elections on the 3rd May 2018.</p>	<p>management teams of the two authorities.</p> <p>Consider undertaking a review of the remit and effectiveness of the committees that perform the role of audit committee at each authority. The checklist from the CIPFA guidance for audit committees will facilitate such a review as it covers all of the main skills needed to be an effective committee.</p>	S2
1100 Independence and objectivity	Generally Conforms	<p>The Service generally conforms to Standard 1100 and the Local Government Application Note. There is one minor observation relating to this standard.</p> <p>The minor observation relates to potential impairments to independence and objectivity. The Shared Internal Audit Service is already following good practice by including statements regarding potential impairments in the audit</p>	<p>Consider adding a statement to the annual report confirming that, during the year, there has not been any impairment in independence or objectivity to the Shared Audit Manager or the Service.</p>	S3

Standard	Compliance	Observations	Recommendations and Suggestions	No
		charter and the declaration of objectivity signed by all members of the Shared Service. The focus of these documents is looking at the year ahead for the Shared Service. The final step in the process is to look back at the year just ended by adding a statement to the HSIA's annual report and opinion to confirm that there has not been any such impairment. This should be added to the annual report for 2017/18.		
1200 Proficiency and due professional care	Generally Conforms	The Shared Internal Audit Service generally conforms to Standard 1200 and the Local Government Application Note.		
1300 Quality assurance and improvement programme	Generally Conforms	<p>The Shared Service generally conforms to Standard 1300 and the Local Government Application Note. There are some observations relating to this standard and the LGAN that are set out below.</p> <p>The first observation relates to the use of the statement 'conforms to the PSIAS'. At present, the Shared Service does not state that the work carried out by the Shared Internal Audit Service conforms to the Public Sector Internal Audit Standards in the annual report nor the individual audit reports. Consideration should be given to adding such a conformance statement to the annual report for 2017/18, and to the individual audit reports.</p> <p>The second observation relates to the performance data set out in the annual report. The LGAN recommends including performance</p>	<p>As the service generally conforms to the standards, consideration should be given to adding a statement to the annual report for 2017/18, and to the individual audit reports, stating that the work carried out by the Shared Internal Audit Service conforms to the Public Sector Internal Audit Standards.</p> <p>Consider including performance data for previous years in the annual report to demonstrate any improvements or deterioration in the performance of the Service.</p> <p>Consider reintroducing feedback surveys to gauge the level of client satisfaction with the service they receive from the Shared Internal Audit</p>	<p>S4</p> <p>S5</p> <p>S6</p>

Standard	Compliance	Observations	Recommendations and Suggestions	No
		<p>data for more than one year in the reports to management and the board, to enable readers to compare the performance of the service over a longer period of time.</p> <p>The third observation relates to the use of feedback surveys. The Shared Service has not used feedback surveys for some time. The HSIA has identified this as an issue during the self-assessment and is considering reintroducing them as a tool to help identify any areas where the Shared Service could improve the services it delivers to its clients.</p> <p>The final observation relates to the Shared Service's supervision processes. The HSIA is aware that the current supervision process relies on the HSIA carrying out all of the supervision work. Whilst the HSIA acknowledges that this is a significant part of his role, there are times during the year when this can lead to delays in completing audits, particularly when the HSIA needs to focus more on the strategic elements of the service.</p> <p>Delegating some of the supervision work to other members of the Shared Service would not only reduce delays and enable the HSIA to focus on strategic matters without having an adverse on the delivery of the audits, but would also provide development opportunities for other team members. Once the potential restructure of the Shared Service has taken place and the vacant posts filled, the HSIA should be in a position to implement this action.</p>	<p>Service. These can either be sent after each audit or annually.</p> <p>Consider delegating some of the supervision of the audits to other members of the team once the potential restructure of the Shared Service has taken place and the vacant posts are filled.</p>	S7

Standard	Compliance	Observations	Recommendations and Suggestions	No
Performance Standards				
2000 Managing the internal audit activity	Generally Conforms	<p>The Shared Service generally conforms to Standard 2000 and the Local Government Application Note. There are two observations that are set out below.</p> <p>The first relates to the structure of the Shared Service and the skills of the individual team members. At the time of the review, the Shared Service had three vacant posts that were being covered by agency workers, and the current structure provides little opportunity for career progression. As mentioned under the core principles section above, the Shared Service's management board have requested the HSIA to submit proposals for further development of the service to address these issues.</p> <p>The second observation relates to the audit manual. During the self-assessment process, the HSIA identified that the audit manual had not been revised for some time and did not fully cover all of the operational elements of Shared Internal Audit Service. Given the current dependency on agency workers and the potential recruitment to the vacant posts in the service, this should be reviewed and revised to ensure it covers all aspects of the assurance and consulting assignments carried out by the Shared Service.</p>	<p>Undertake a full review of the service's structure, to ensure it aligns with the expectations of the client authorities. This should include:--</p> <ul style="list-style-type: none"> • Creating a career path for career progression and to retain staff; • Include a trainee or apprentice post (using either the AAT or IIA apprentice schemes); • Assessing the audit needs of the client authorities and the skills required to fulfil those needs; • Assessing the skills of the existing staff and any development requirements they have. <p>The audit manual should be reviewed and revised to ensure that it covers all aspects of Shared Services work.</p>	<p>R2</p> <p>R3</p>
2100	Generally Conforms	The Shared Service generally conforms to Standard 2100 and the Local Government	Develop a protocol with Huntingdonshire District Council that	R4

Standard	Compliance	Observations	Recommendations and Suggestions	No
Nature of work		<p>Application Note, although there is one observation for this standard.</p> <p>Cambridge City Council and South Cambridgeshire District Council are in a shared service for their ICT with Huntingdonshire District Council, the latter being the lead authority for the service and responsible for the internal audit of the ICT for all three authorities. To enable the HSIA to produce a comprehensive annual report for the boards of the Shared Service, the HSIA should ensure that there is a protocol in place that enables the HSIA to obtain assurances from the Head of Internal Audit at Huntingdonshire District Council on the internal audit work that has been carried out on the ICT systems and the Shared ICT Service.</p> <p>Similarly, the protocol should also include the provision of assurances to Huntingdonshire District Council where either Cambridge city Council or South Cambridgeshire District Council is the lead authority for a shared service between the three authorities.</p>	will facilitate the provision of assurances by the respective Heads of Internal Audit for the lead authority where services are shared between the three councils.	
2200 Engagement planning	Generally Conforms	<p>The Shared Service generally conforms to Standard 2200 and the Local Government Application Note. There are two observations for this standard and both relate to the audit briefs.</p> <p>The first observation relates to the scope of the audits. At present the scope of the audits do not routinely cover the way the activity being audited monitors, manages, and reports on its performance. As effective performance</p>	<p>It is suggested that reviewing the way services monitor, manage, and report their performance is included in the scope of all audits.</p> <p>It is suggested that the resources allocated to each audit are included in the audit briefs issued to the clients.</p>	<p>S8</p> <p>S9</p>

Standard	Compliance	Observations	Recommendations and Suggestions	No
		<p>each of the authorities; however, the PSIAS and the Accounts and Audit Regulations require an opinion to be given on the effectiveness of the governance and risk management arrangements as well as the internal control environment.</p> <p>The observation and suggestion S4 for Standard 1300 above also apply to this standard.</p>		
2500 Monitoring progress	Generally Conforms	The Shared Service generally conforms to Standard 2500 and the Local Government Application Note.		
2600 Communicating the acceptance of risks	Generally Conforms	The Shared Service generally conforms to Standard 2600 and the Local Government Application Note.		

6. Action Plans

Recommendations

No	Recommendation	Response	Responsible Person	Action date
R1	The vision statement acts as the Service's 'mission statement' and should therefore include the 'mission statement' wording from the PSIAS.	The PSIAS wording has been added to our vision statement and will be included in future plans, strategies and public material.	Jonathan Tully, Head of Shared Internal Audit	April 2019
R2	<p>Undertake a full review of the service's structure, to ensure it aligns with the expectations of the client authorities. This should include:--</p> <ul style="list-style-type: none"> • Creating a career path for career progression and to retain staff; • Include a trainee or apprentice post (using either the AAT or IIA apprentice schemes); • Assessing the audit needs of the client authorities and the skills required to fulfil those needs; • Assessing the skills of the existing staff and any development requirements they have. 	<p>As part of the Business Plan we will review the team structure, and the skills required to deliver the service over the longer term.</p> <p>This will also include consideration of the previous Principal role, which will enable career progression, and help to manage the suggestion S5 (delegation). In addition, we will consider the potential to introduce an apprenticeship role using the newly developed IIA scheme.</p>	Jonathan Tully, Head of Shared Internal Audit	April 2019
R3	The audit manual should be reviewed and revised to ensure that it covers all aspects of Shared Services work.	The audit manual is being reviewed to provide a consistent, efficient and effective set of procedures for both Councils. The manual will be reviewed annually as part of our ongoing Quality Assurance and Improvement Programme.	Jonathan Tully, Head of Shared Internal Audit	September 2018

No	Recommendation	Response	Responsible Person	Action date
R4	Develop a protocol with Huntingdonshire District Council that will facilitate the provision of assurances by the respective Heads of Internal Audit for the lead authority where services are shared between the three councils.	The HSIA regularly meets with the HIA for Huntingdonshire. A draft Internal Audit Protocol was presented to the Shared Service Board in May, and is now being updated following the feedback. This details how we will provide assurance to each other when shared service work is completed. We will finalise the draft protocol, and seek endorsement from the Shared Services Board, which will help to formalise this process.	Jonathan Tully, Head of Shared Internal Audit	September 2018
R5	Ensure the HSIA's annual opinion for 2017/18 covers the risk management, control, and governance arrangements.	The annual report for 17/18 will be updated to reflect the latest requirements.	Jonathan Tully, Head of Shared Internal Audit	July 2018

Suggestions

No	Suggestion	Response	Responsible Person	Action date
S1	Consider enhancing the wording of the audit charter to reflect the statutory roles of officers on the respective management teams of the two authorities.	The roles of statutory officers will be defined in the next version of the Internal Audit Charter for clarity.	Jonathan Tully, Head of Shared Internal Audit	February 2019
S2	Consider undertaking a review of the remit and effectiveness of the committees that perform the role of audit committee at each authority. The checklist from the CIPFA guidance for audit committees will facilitate such a review as it covers all of the main skills needed to be an effective committee.	We will refer to the CIPFA checklist and guidance to help review the effectiveness of the relevant audit committees. At South Cambridgeshire District Council there is also a planned review of the constitution, which we will contribute to.	Jonathan Tully, Head of Shared Internal Audit Working with S151 and Monitoring Officers at each Council."	March 2019
S3	Consider adding a statement to the annual report confirming that, during the year, there has not been any impairment in independence or objectivity to the Shared Audit Manager or the Service.	We will add a statement to the annual reports regarding any impairment over the previous year.	Jonathan Tully, Head of Shared Internal Audit.	July 2018
S4	As the service generally conforms to the standards, consideration should be given to adding a statement to the annual report for 2017/18, and to the individual audit reports, stating that the work carried out by the Shared Internal Audit Service conforms to the Public Sector Internal Audit Standards.	We will add this statement to our reports and website.	Jonathan Tully, Head of Shared Internal Audit	July 2018

No	Suggestion	Response	Responsible Person	Action date
S5	Consider including performance data for previous years in the annual report to demonstrate any improvements or deterioration in the performance of the Service.	Management Performance Indicators are currently being agreed and setup as part of the ongoing business plan. We will include performance indicator information in future reports.	Jonathan Tully, Head of Shared Internal Audit	July 2019
S6	Consider reintroducing feedback surveys to gauge the level of client satisfaction with the service they receive from the Shared Internal Audit Service. These can either be sent after each audit or annually.	We will reintroduce our customer feedback surveys. The feedback, collated as part of this review, was informative and is being used to develop the service.	Jonathan Tully, Head of Shared Internal Audit	December 2019
S7	Consider delegating some of the supervision of the audits to other members of the team once the potential restructure of the Shared Service has taken place and the vacant posts are filled.	Supervisory work will be delegated following restructure. We have developed a template checklist to help assist a consistent approach to this work in the team.	Jonathan Tully, Head of Shared Internal Audit	July 2018
S8	It is suggested that reviewing the way services monitor, manage, and report their performance is included in the scope of all audits.	We will incorporate performance management into our briefs as a standard prompt for review.	Jonathan Tully, Head of Shared Internal Audit	July 2018
S9	It is suggested that the resources allocated to each audit are included in the audit briefs issued to the clients.	We will incorporate resource allocation into our template brief as a standard prompt for review.	Jonathan Tully, Head of Shared Internal Audit	July 2018
S10	It is suggested that a statement setting out the limitations on distribution and use of the contents of the audit reports is added to the standard report template used by the Shared Service.	We will review our report template so that it includes a relevant statement on distribution.	Jonathan Tully, Head of Shared Internal Audit	July 2018

7. Opportunities to Enhance Services

The HSIA is keen to develop the way the Shared Service operates and to enhance the quality and range of services that they provide to their existing and potential clients. With this in mind, the following opportunities have been identified, together with some suggested actions for consideration.

NO.	Observation	Action
O1	<p>As part of the process for restructuring the Shared Service, the HSIAS should consider the range of skills needed from a fully staffed service, and the further learning and development requirements for the existing team members. This is particularly important as local government is going through significant changes in the way it is funded, operates, and delivers services to residents and businesses. For example, the greater use of shared services and the delivery of services through electronic means; the use of higher risk investment portfolios; and the revamp of business rates, are just some of the initiatives that will affect local authorities and the way they are audited.</p> <p>It is also vital that the individual auditors maintain and develop their skills and knowledge of such areas as general ICT risks and controls; the governance arrangements for partnerships, joint ventures, and commercial enterprises; auditing investment strategies; and using CAATs and other software applications to assist with the audit process.</p>	<p>Consider using the skills matrices from the CIPFA publication 'The Excellent Internal Auditor'; A Good Practice Guide to Skills and Competences'. This sets out the skills and attributes required by auditors at the various stages of their careers.</p> <p>As resources for training and development are likely to be limited, consider optimising the use of these by using cost effective (or free) learning and development opportunities, such as the webinars produced by CIPFA and other professional accountancy and internal audit bodies.</p> <p>If resources are available, consider supporting staff to obtain a relevant internal audit qualification, such as the IIA's Certified Internal Auditor qualification.</p>
O2	<p>The auditors have an understanding of the key financial and HR systems used by the Council, and can run reports to extract data from them that is then analysed in MS Excel. Although MS Excel can be a useful analysis tool for internal auditors, it does not have all of the auditing functionality commonly found in the specialist computer</p>	<p>The Service should therefore consider carrying out a cost benefit exercise on the CAATs applications currently available. This exercise should consider the following factors:-</p> <ul style="list-style-type: none"> • The capital cost of the application;

	<p>assisted audit techniques (CAATs) applications, such as ACL or IDEA.</p> <p>For example, CAATs applications generally include a range of processes designed to enable the internal auditor to test the integrity of the data and the effectiveness of internal controls in an organisation's key systems. They are also useful tools for comparing large volumes of data from two or more systems. The functionality of CAATs enable internal auditors to test all of the transactions within the systems they are auditing, rather than a small sample, thus providing greater assurance on the effectiveness of controls and the quality of the data within those systems.</p> <p>Using CAATs applications also enable auditors to target resources more effectively, as auditing key systems by electronic means can free up time to focus on audits that cannot be performed by computer applications.</p>	<ul style="list-style-type: none"> • the on-going revenue costs; • the hardware specification requirements to run the application effectively; • the application's ease of use and the level of skills required to make effective use of the product; • availability of training courses for users of the application; • the extent of support available to users through user groups and/or other colleagues in the local government sector; and • the availability of pre-written test scripts for the application, either directly from the software provider or other users of the application.
O3	<p>The Shared Internal Audit Service does not currently use an audit management system to manage the planned audits, time recording, and store the working papers, TORS, reports etc for the assignments.</p> <p>At present, all of the documents used during an audit are stored on the Service's secure computer drive on the Cambridge City Council's computer servers at the shared ICT Services site, or in manual files. Whilst this approach works, the HSIA may wish to consider the use of a specialist audit management system for the future, as this may enable the Shared Service to enhance their processes and generate operating efficiencies. Some of the audit management systems on the market are suitable for smaller internal audit teams, and also include action tracking modules and can be linked to performance and risk management applications.</p>	<p>The HSIA should consider evaluating the audit management systems currently available to see if there is a suitable cost effective application to obtain when the time is right.</p>

8. : Interviewees and Questionnaires

Person	Position	Organisation
Interviewees		
Jonathan Tully	Head of the Shared Internal Audit Service	Greater Cambridge Shared Audit services (hosted by Cambridge City Council)
Stephanie Fisher	Senior Auditor	Greater Cambridge Shared Audit services (hosted by Cambridge City Council)
Claire Tunesi	Audit Assistant	Greater Cambridge Shared Audit services (hosted by Cambridge City Council)
Caroline Ryba	Head of finance and Section 151 Officer	Cambridge City Council
Antoinette Jackson	Chief Executive Officer	Cambridge City Council
Tom Lewis	Monitoring Officer for CCC and SCDC, and Head of the 3C Shared Legal Services	3C Shared Legal Services (hosted by Cambridge City Council)
Alex Colyer	Executive Director and Section 151 Officer	South Cambridge District Council
Andrew Fraser	Former chair of the Audit and Corporate Governance Committee	South Cambridge District Council
Questionnaires		
Antoinette Jackson	Chief Executive Officer	Cambridge City Council
Andrew Limb	Head of Corporate Strategy	Cambridge City Council
Debbie Kaye	Head of Community Services	Cambridge City Council
James Elms	Head of Commercial Services	Cambridge City Council
Jonathan James	Head of Customer Services	Cambridge City Council
Debora Simpson	Head of Human Resources	Cambridge City Council
Tom Lewis	Head of Legal	Cambridge City Council (3C Shared Legal Services)
Susan Gardner-Craig	Head of People and Organisational Development	South Cambridgeshire District Council
Gareth Bell	Communications Manager	South Cambridgeshire District Council
Anita Goddard	Head of Housing & Property Services	South Cambridgeshire District Council
Jane Green	Head of New Communities and Interim DM Manager	South Cambridgeshire District Council

9. Definitions of Conformance with the Standards

Generally Conforms	The internal audit service complies with the standards with only minor deviations. The relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the section in all material respects.
Partially Conforms	The internal audit service falls short of achieving some elements of good practice but is aware of the areas for development. These will usually represent significant opportunities for improvement in delivering effective internal audit and conformance to the standards.
Does Not Conform	The internal audit service is not aware of, is not making efforts to comply with, or is failing to achieve many/all of the elements of the standards. These deficiencies will usually have a significant adverse impact on the internal audit service's effectiveness and its potential to add value to the organisation. These will represent significant opportunities for improvement, potentially including actions by senior management or the board.

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