

# External Audit Performance Questionnaire

Our external auditor has recently completed their programme of work for the last year which has been summarised in the annual audit letter. The work includes:

- Annual audit planning
- Audit work on financial accounts and statements
- Mandated work including value for money conclusion; and
- The Annual Governance Report

In order for us to monitor the effectiveness of the external audit process please complete this return and forward it to Patrick Adams (Senior Democratic Services Officer) on behalf of the Corporate Governance Committee. The returns will then be analysed and the results provided to the Committee to enable it to assess the performance of the external auditor.

This questionnaire sets out a series of assertions which should be rated on a scale of 1 to 6 representing:

- 1 = Never/very poor
- 2 = Rarely/poor
- 3 = Sometimes/fair
- 4 = Frequently/satisfactory
- 5 = Most of the time/good
- 6 = Always/excellent

You should mark your response to each by marking a cross in the relevant box.

On some of the questions your response may be N/A (not applicable).

These assertions are grouped under 3 headings:

- Robustness of audit
- Quality of delivery
- Quality of people and service

At the end you are asked for your overall view and this gives space for you to include any additional comments.

If you have any questions please contact me or the Executive Director (Corporate Services)

Peter Topping  
Chairman Corporate Governance Committee

## A Robustness of Audit

	n/a	1	2	3	4	5	6
<b>1. Communication regarding Independence</b> The auditors inform you, at least annually, of the steps they take to ensure their independence and objectivity and make you aware of any potential issues, explaining all relevant safeguards.							
<b>2. Knowledge of business and risks</b> The auditors demonstrate their understanding of the business risks and the business issues that you feel are important.							
<b>3. Robust stance on issues</b> The Auditors are firm in their challenges to management, when appropriate.							
<b>4. Embedded quality control procedures</b> The Auditors provide you with information to explain their internal quality control procedures where requested.							
<b>5. Effective liaison with Internal Audit</b> The Auditors liaise effectively with the Internal Audit function							

## B Quality of Delivery

	n/a	1	2	3	4	5	6
<b>1. Project management</b> The Auditors deliver a smooth running and efficiently executed audit with all deadlines met.							
<b>2. Quality of accounting/auditing judgements</b> The significant accounting judgements made by management, their impact on the financial statements and the views of the auditors on the treatment are clearly explained.							
<b>3. Timely resolution of issues</b> Identified issues are satisfactorily and promptly resolved, with no unnecessary surprises.							
<b>4. Communication</b> The explanation of the audit plan, any deviations from it and the subsequent audit findings are comprehensive and clear.							
<b>5. Working relationship with management, including Executive Directors</b> The Auditors have a constructive working relationship with management.							
<b>6. Relationship with Corporate Governance Committee</b> The Auditors have a constructive relationship with the Corporate Governance Committee.							

## C Quality of People and Service

	n/a	1	2	3	4	5	6
<b>1. The audit team</b> The people you see demonstrate integrity, good judgement and a robust attitude.							
<b>2. Technical knowledge and expertise</b> The Auditors demonstrate appropriate technical knowledge and expertise, including access to specialists, as required.							
<b>3. Continuity and succession plans</b> The audit team is made up of sufficient, suitably experienced staff with provision made for knowledge retention on rotation of staff.							
<b>4. Establishing and meeting expectations</b> Your expectations are agreed at the outset, including responses to any previous feedback, and have been met.							
<b>5. Constructive recommendations</b> Perceptive, practical and effective recommendations are made in respect of the business.							

**D Overall view**

How satisfied with the programme of work are you? Please rate your satisfaction on a scale of 1 to 10 where 1 is not at all satisfied and 10 is completely satisfied

1  2  3  4  5  6  7  8  9  10

**E Has any element of the programme made a particular impact?**

This relates to work completed over the last year and includes the annual audit plan, financial accounts and statements, mandated work (value for money conclusion) and the Annual Governance Report. Any comments?

**F Could your auditor improve on any aspect of the programme of work?**

**G Any other comments**

**Thank you for taking the time to complete this Questionnaire**