

Audit Committee, 16 March 2016

Review of the performance of the internal auditor

Executive summary and recommendations

### **Introduction**

On 14 November 2014, the Audit Committee agreed to recommend to the Council that Grant Thornton LLP should be appointed as the internal auditor for a term of three years.

Grant Thornton LLP was appointed as HCPC's internal auditor with effect from 1 April 2015 and therefore an annual review of performance is approaching.

During Mazars LLP appointment as internal auditor, the Committee reviewed performance by receiving a paper including completed customer feedback forms from the Executive for each internal audit completed during the year. The Committee may wish to continue to use this approach, or to agree an alternative approach.

### **Decision**

The Committee is asked to agree that:

- (1) the performance of the internal auditor over the past year should be reviewed at the meeting of the Committee to be held on 15 June 2016; and
- (2) the review should take the form of a paper including completed customer feedback forms from the Executive, for each internal audit completed during the year.

### **Background information**

On 14 November 2014, the Committee received presentations from short-listed internal audit firms and recommended to the Council that Grant Thornton LLP should be appointed as the internal auditor for a term of three years. On 4 December 2014, Council agreed to the recommendation for the appointment.

### **Resource implications**

Employee time to complete feedback forms (if the Committee agrees to use this method).

**Financial implications**

None.

**Appendices**

Internal audit satisfaction survey form

**Date of paper**

7 March 2016

## Internal Audit Satisfaction Survey

### Audit Area:

Please rate the statements below using the following key

1=Disagree completely 2= Disagree slightly 3= Agree slightly 4= Agree completely

<b>Audit Planning</b>	1	2	3	4
You had sufficient notice of the audit				
You were able to contribute to the scope of the review through a pre-visit scoping meeting with the lead Auditor				
The scope and objectives of the audit were appropriate and related to the risks and issues faced in your area				
The Audit Planning Memorandum was received in advance of the audit team's start on site				

<b>Communication</b>	1	2	3	4
You received on-going updates of progress from the audit team				
You were formally consulted on findings/recommendations in a debrief meeting				

<b>Quality of audit report</b>	1	2	3	4
The report provided a fair presentation of findings				
The audit was sufficiently detailed and addressed the agreed scope and objectives				
Recommendations were constructive, practical and logical.				
The draft report was received in a timely manner				

**Internal audit team**

	1	2	3	4
The audit team conducted themselves in a professional and courteous manner				

**Risk management**

Has this review led to any change in your risk profile or identified any new risks for consideration/addition to the risk register? Please provide details below:

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**Other comments**

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**Overall evaluation of the delivery, quality and usefulness of the audit**

Very good	
Good	
Satisfactory	
Poor	
Very poor	

Completed by:

Date: