

EVALUATION OF INTERNAL AUDIT – MANAGEMENT

This checklist is to be completed by all Superintendents of Business/CFOs based on direct interaction with regional internal audit and observation at audit committee meetings, with input from post-audit satisfaction surveys (as available). The Host Board Superintendent will compile responses into an overall evaluation form.

The full checklist should be completed every three years, starting with 2016-17. For the intervening years, please provide the following update:

* I have no issues to report on the RIAM's performance.

* I have some concerns with the RIAM's performance detailed below:

--

Planning:

Is the regional internal audit mandate sufficiently communicated to key members of management and the Board?

Was there sufficient pre-planning and coordination by the internal auditors before internal audits and/or special projects commenced?

Did internal audit discuss its approach and major areas of audit focus with you?

Did you raise any major areas of concern that were not reviewed by the internal audit team?

N/A	Yes	No

Comments:

--

Skill and Experience:

Do you consider the internal audit team have sufficient professional experience, project management, inter-personal skills to effectively carry out the work required?

Do you consider the internal audit team have sufficient experience in the functional specializations (eg IT, risk assessment, program delivery) to effectively carry out the work that was required?

Assess the strength of internal audit's understanding of the Board and its risk involvement.

To what level did the members of the internal audit team demonstrate an appreciation of the key risks and issues of the areas audited?

Did members of the internal audit team consistently demonstrate objectivity in all deliberations?

Do you believe the members of the internal audit team are independent of the activities they audit?

Were members of the internal audit team adequately supervised?

N/A	Yes	No
Strong	Adequate	Needs Improvement
N/A	Yes	No

Skill and Experience:**Comments:****Work Programme:**

Was effective cooperation achieved between the internal auditors and departments including the avoidance of undue disruption to normal activities?

Did internal audit keep you up to date with the progress of your audits/projects?

Did internal audit provide early identification and advise of contentious issues, problem area and delays?

Did internal audit suggest how such issues could be resolved?

Were suggestions realistic and presented clearly and on a timely basis?

N/A	Yes	No

Were internal audit reports:

Relevant, clear and constructive;

Sufficiently detailed to enable effective management action;

Issued on a timely basis?

Were internal audit findings discussed with you prior to being tabled with audit committee?

Did internal audit follow up on recommendations to see if they had been implemented?

Do you have any unresolved disagreements with internal audit?

Did internal audit add value* to the Board? *"Board" meaning corporate entity.*

N/A	Yes	No

In what way did internal audit add value*?

"VALUE" is provided by improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services.

Overall Performance:

Overall, we are pleased with the performance of the Regional Internal Audit Manager.

N/A	Yes	No

Comments:**Name:****Position:**

Board Superintendent of Business/CFO

Signed:**Date:**