GLOBAL INTERNAL AUDIT STANDARDS (GIAS) ASSESSMENT RESULTS APPENDIX A

Summary:

Domain	Conformance Assessment	Performance Assessment
Domain I: Purpose of Internal Auditing	Generally achieved	Generally achieved
Domain II: Ethics and Professionalism	Generally achieved	Not required
Domain III: Governing the Internal Audit Function	Fully achieved	Fully achieved
Domain IV: Managing the Internal Audit Function	Generally achieved	Partially achieved
Domain V: Performing Internal Audit Services	Fully achieved	Not required

Name of the organisation:	Bury Council		
Name of the internal audit function:	Internal Audit		
Date of the internal audit evaluation:	May 2026	**Date of the previous internal audit evaluation:**	November 2024
Title of the designated Chief Audit Executive:	Head of FAIR	**Name of the designated Chief Audit Executive:**	
Name of the Board / Committee that is responsible for audit matters and to whom the Chief Audit Executive reports:	Audit Committee	**Reporting line of the Chief Audit Executive:**	Admin - Director of Finance Functionally - Chair of Audit Committee
List the roles which make up 'Senior Management' for the organisation	Internal Audit, Counter Fraud, Insurance and Risk		
Reviewer(s):	Judith Smith Adrian Blackshaw		

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Global Internal Audit Standards	Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain I: Purpose of Internal Auditing	Generally achieved	Generally achieved	This is an overall opinion based on relevant Domains/Principles/Standards assessments below and other assessment activities, such as stakeholder feedback.

Domain II: Ethics and Professionalism			Generally achieved	Not required	This is an overall opinion for Domain II based on the findings from the principles 1, 2, 3, 4 and 5 below
Principle 1: Demonstrates Integrity	**Assessment of Principle 1: Internal auditors demonstrate integrity in their work and behaviour.**		Generally achieved	Not required	This is an overall opinion for Principle 1, using the results from Standards 1.1, 1.2 and 1.3 below.
	Standard 1.1	Honesty and Professional Courage	Generally achieved	Not required	
	Standard 1.2	Organization's Ethical Expectations	Generally achieved	Not required	
	Standard 1.3	Legal and Ethical Behaviour	Fully achieved	Not required	
Principle 2: Maintain Objectivity	**Assessment of Principle 2: Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.**		Fully achieved	Not required	This is an overall opinion for Principle 2, using the results from Standards 2.1, 2.2 and 2.3 below.
	Standard 2.1	Individual Objectivity	Fully achieved	Not required	
	Standard 2.2	Safeguarding Objectivity	Fully achieved	Not required	

	Standard 2.3	Disclosing Impairments to Objectivity	Fully achieved	Not required	
Principle 3: Demonstrate Competency	**Assessment of Principle 3: Internal auditors apply the knowledge, skills, and abilities to fulfil their roles and responsibilities successfully.**		Generally achieved	Not required	This is an overall opinion for Principle 3, using the results from Standards 3.1 and 3.2 below.
	Standard 3.1	Competency	Generally achieved	Not required	
	Standard 3.2	Continuing Professional Development	Generally achieved	Not required	
Principle 4: Exercise Due Professional Care	**Assessment of Principle 4: Internal auditors apply due professional care in planning and performing internal audit services.**		Generally achieved	Not required	This is an overall opinion for Principle 4, using the results from Standards 4.1, 4.2 and 4.3 below.
	Standard 4.1	Conformance with the Global Internal Audit Standards	Partially achieved	Not required	
	Standard 4.2	Due Professional Care	Fully achieved	Not required	
	Standard 4.3	Professional Scepticism	Generally achieved	Not required	
Principle 5: Maintain Confidentiality	**Assessment of Principle 5: Internal auditors use and protect information appropriately.**		Fully achieved	Not required	This is an overall opinion for Principle 5, using the results from Standards 5.1 and 5.2 below.
	Standard 5.1	Use of Information	Fully achieved	Not required	
	Standard 5.2	Protection of Information	Fully achieved	Not required	

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<table>
<tr><th colspan="3">Global Internal Audit Standards</th><th>Conformance Assessment</th><th>Performance Assessment</th><th>Notes, including reference to actions to address significant findings</th></tr>
<tr><td colspan="3">Domain III: Governing the Internal Audit Function</td><td>Fully achieved</td><td>Fully achieved</td><td>This is an overall opinion for Domain II based on the findings from the principles 6, 7 and 8 below</td></tr>
<tr><td rowspan="4">Principle 6: Authorised by the Board</td><td colspan="2">Assessment of Principle 6: The board establishes, approves, and supports the mandate of the internal audit function.</td><td>Fully achieved</td><td>Fully achieved</td><td>This is an overall opinion for Principle 6, using the results from Standards 6.1, 6.2 and 6.3 below.</td></tr>
<tr><td>Standard 6.1</td><td>Internal Audit Mandate</td><td>Fully achieved</td><td>Fully achieved</td><td></td></tr>
<tr><td>Standard 6.2</td><td>Internal Audit Charter</td><td>Fully achieved</td><td>Fully achieved</td><td></td></tr>
<tr><td>Standard 6.3</td><td>Board and Senior Management Support</td><td>Fully achieved</td><td>Fully achieved</td><td></td></tr>
<tr><td rowspan="3">Principle 7: Positioned Independently</td><td colspan="2">Assessment of Principle 7: The board establishes and protects the internal audit function’s independence and qualifications.</td><td>Generally achieved</td><td>Not required</td><td>This is an overall opinion for Principle 7, using the results from Standards 7.1 and 7.2 below.</td></tr>
<tr><td>Standard 7.1</td><td>Organizational Independence</td><td>Fully achieved</td><td>Not required</td><td></td></tr>
<tr><td>Standard 7.2</td><td>Chief Audit Executive Qualifications</td><td>Generally achieved</td><td>Not required</td><td></td></tr>
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Principle 8: Overseen by the Board	**Assessment of Principle 8: The board oversees the internal audit function to ensure the function's effectiveness**		Fully achieved	Fully achieved	This is an overall opinion for Principle 8, using the results from Standards 8.1, 8.2, 8.3 and 8.4 below.
	Standard 8.1	Board Interaction	Fully achieved	Fully achieved	
	Standard 8.2	Resources	Fully achieved	Not required	
	Standards 8.3	Quality	Generally achieved	Generally achieved	
	Standard 8.4	External Quality Assessment	Fully achieved	Not required	

Global Internal Audit Standards			**Conformance Assessment**	**Performance Assessment**	**Notes, including reference to actions to address significant findings**
Domain IV: Managing the Internal Audit Function			Generally achieved	Partially achieved	This is an overall opinion for Domain IV based on the findings from Principles 9, 10, 11 and 12 below
Principle 9: Plan Strategically	**Assessment of Principle 9: The chief audit executive plans strategically to position the internal audit function to fulfil its mandate and achieve long-term success.**		Generally achieved	Partially achieved	This is an overall opinion for Principle 9, using the results from Standards 9.1, 9.2, 9.3 and 9.4 below.
	Standard 9.1	Understanding Governance, Risk Management and Control Processes	Generally achieved	Not required	
	Standard 9.2	Internal Audit Strategy	Generally achieved	Partially achieved	

	Standard 9.3	Methodologies	Partially achieved	Not required	
	Standard 9.4	Internal Audit Plan	Generally achieved	Not required	
	Standard 9.5	Coordination and Resilience	Generally achieved	Not required	
Principle 10: Manage Resources	**Assessment of Principle 10: The chief audit executive manages resources to implement the internal audit function's strategy and achieve its plan and mandate.**		Not applicable	Not required	This is an overall opinion for Principle 10, using the results from Standards 10.1, 10.2 and 10.3 below.
	Standard 10.1	Financial Resource Management	Not applicable	Not required	
	Standard 10.2	Human Resource Management	Not applicable	Not required	
	Standard 10.3	Technological Resources	Not applicable	Not required	
Principle 11: Communicate Effectively	**Assessment of Principle 11: The chief audit executive guides the internal audit function to communicate effectively with its stakeholders.**		Generally achieved	Not required	This is an overall opinion for Principle 11, using the results from Standards 11.1, 11.2, 11.3, 11.4 and 11.5 below.
	Standard 11.1	Building Relationships and Communicating with Stakeholders	Generally achieved	Not required	
	Standard 11.2	Effective Communication	Generally achieved	Not required	
	Standard 11.3	Communicating Results	Fully achieved	Not required	

	Standard 11.4	Error and Omissions	Fully achieved	Not required	
	Standard 11.5	Communicating the Acceptance of Risks	Fully achieved	Not required	
Principle 12: Enhance Quality	**Assessment of Principle 12: The chief audit executive is responsible for the internal audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.**		Generally achieved	Generally achieved	This is an overall opinion for Principle 12, using the results from Standards 12.1, 12.2 and 12.3 below.
	Standard 12.1	Internal Quality Assessment	Fully achieved	Generally achieved	
	Standard 12.2	Performance Measurement	Generally achieved	Fully achieved	
	Standard 12.3	Oversee and Improve Engagement Performance	Fully achieved	Not required	

Global Internal Audit Standards		Conformance Assessment	Performance Assessment	Notes, including reference to actions to address significant findings
Domain V: Performing Internal Audit Services		Fully achieved	Not required	This is an overall opinion for Domain V based on the findings from the Principles 13, 14 and 15 below
Principle 13: Plan Engagements Effectively	**Assessment of Principle 13: Internal auditors plan each engagement using a systematic, disciplined approach.**	Fully achieved	Not required	This is an overall opinion for Principle 13, using the results from Standards 13.1, 13.2, 13.3, 13.4, 13.5 and 13.6 below.

	Standard 13.1	Engagement Communication	Fully achieved	Not required	
	Standard 13.2	Engagement Risk Assessment	Fully achieved	Not required	
	Standard 13.3	Engagement Objectives and Scope	Fully achieved	Not required	
	Standard 13.4	Evaluation Criteria	Fully achieved	Not required	
	Standard 13.5	Engagement Resources	Fully achieved	Not required	
	Standard 13.6	Work Program	Fully achieved	Not required	
Principle 14: Conduct Engagement Work	**Assessment of Principle 14: Internal auditors implement the engagement work program to achieve the engagement objectives.**		Generally achieved	Not required	This is an overall opinion for Principle 14, using the results from Standards 14.1, 14.2, 14.3, 14.4, 14.5 and 14.6 below.
	Standard 14.1	Gathering Information for Analyses and Evaluation	Fully achieved	Not required	
	Standard 14.2	Analyses and Potential Engagement Findings	Generally achieved	Not required	
	Standard 14.3	Evaluation of Findings	Fully achieved	Not required	
	Standard 14.4	Recommendations and Action Plans	Generally achieved	Not required	
	Standard 14.5	Engagement Conclusions	Generally achieved	Not required	
	Standard 14.6	Engagement Documentation	Fully achieved	Not required	

Principle 15: Communicate Engagement Results and Monitor Action Plans	**Assessment of Principle 15: Internal auditors communicate the engagement results to the appropriate parties and monitor management's progress toward the implementation of recommendations or action plans.**		Fully achieved	Not required	This is an overall opinion for Principle 15, using the results from Standards 15.1 and 15.2 below.
	Standard 15.1	Final Engagement Communication	Fully achieved	Not required	
	Standard 15.2	Confirming the Implementation of Recommendations or Action Plans	Fully achieved	Not required	