# CODE OF PRACTICE ASSESSMENT RESULTS

APPENDIX B

**Summary**

| Outcome | Total Assessment |
|---|---|
| Outcome A: Purpose and Mandate of Internal Audit | Generally achieved |
| Outcome B: Scope and priorities of internal audit. | Fully achieved |
| Outcome C: Reporting Results | Fully achieved |
| Outcome D: Interaction with risk management, compliance, finance and control functions. | Fully achieved |
| Outcome E: Independence and authority of internal audit. | Fully achieved |
| Outcome F: Resources | Not applicable |
| Outcome G: Quality Assurance and Improvement Programme (QAIP) | Fully achieved |
| Outcome H: Relationship with regulators and external audit. | Generally achieved |
| Outcome I: Wider Considerations | Fully achieved |

| | | | |
|---|---|---|---|
| **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<br>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 & Adrain Blackshaw | | |

| Internal Audit Code of Practice | | | | | |
|---|---|---|---|---|---|
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome A: Purpose and Mandate of Internal Audit** | **Assessment of Outcome A:** | | | | Generally achieved |
| | **Principle 1:** | **Primary purpose of internal audit** | Partially achieved | N/A | Partially achieved |
| | **Principle 2:** | **Tone at the top** | Fully achieved | N/A | Fully achieved |
| | **Principle 3:** | **Reporting on application of the Code** | Fully achieved | N/A | Fully achieved |
| | **Principle 4:** | **Annual report and accounts** | Fully achieved | N/A | Fully achieved |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome B: Scope and priorities of internal audit.** | **Assessment of Outcome B:** | | | | Fully achieved |
| | **Principle 5:** | **Internal audit's scope should be unrestricted** | Fully achieved | N/A | Fully achieved |
| | **Principle 6:** | **Risk assessment and prioritisation of internal audit work** | Fully achieved | N/A | Fully achieved |
| | **Principle 7:** | **Internal audit coverage and planning** | Fully achieved | Fully achieved | Fully achieved |
| | **Principle 8:** | **Scope of internal audit** | Fully achieved | Partially achieved | Generally achieved |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome C: Reporting Results** | **Assessment of Outcome C:** | | | | Fully achieved |

| | | | | | |
|---|---|---|---|---|---|
| | **Principle 9:** | **Internal audit reporting** | Fully achieved | N/A | Fully achieved |
| | **Principle 10:** | **Internal audit reporting content** | Fully achieved | N/A | Fully achieved |
| | **Principle 11:** | **Internal audit overall opinion of governance, risk management and control framework** | Fully achieved | N/A | Fully achieved |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome D: Interaction with risk management, compliance, finance and control functions.** | **Assessment of Outcome D:** | | | | Fully achieved |
| | **Principle 12:** | **CAE other responsibilities** | Not applicable | N/A | Not applicable |
| | **Principle 13:** | **Reliance on other assurance providers** | Fully achieved | N/A | Fully achieved |
| | **Principle 14:** | **Coordination with other assurance providers** | Fully achieved | N/A | Fully achieved |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome E: Independence and authority of internal audit.** | **Assessment of Outcome E:** | | | | Fully achieved |
| | **Principle 15:** | **Position of CAE in the organisation structure** | Not applicable | N/A | Not applicable |
| | **Principle 16:** | **Right to attend and observe executive meetings** | Fully achieved | N/A | Fully achieved |
| | **Principle 17:** | **Unrestricted and time access to information, personnel and physical locations** | Fully achieved | N/A | Fully achieved |

| | | | | | |
|---|---|---|---|---|---|
| | **Principle 18:** | **CAE reports to Chair of the audit committee** | Not applicable | N/A | Not applicable |
| | **Principle 19:** | **Chair of audit committee appoints and removes CAE** | Not applicable | N/A | Not applicable |
| | **Principle 20:** | **Code applies to outsource provision** | Not applicable | N/A | Not applicable |
| | **Principle 21:** | **Chair of audit committee sets the CAE's objectives and performing annual appraisal** | Not applicable | N/A | Not applicable |
| | **Principle 22:** | **Chair of audit committee recommends CAE remuneration to remuneration committee** | Not applicable | N/A | Not applicable |
| | **Principle 23:** | **Divisional heads of internal audit reporting lines** | Not applicable | N/A | Not applicable |
| | **Principle 24:** | **CAE administrative reporting line** | Not applicable | N/A | Not applicable |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome F: Resources** | **Assessment of Outcome F:** | | | | Not applicable |
| | **Principle 25:** | **CAE responsibility for IAF skills, experience and knowledge** | Not applicable | N/A | Not applicable |

| | | | | | |
|---|---|---|---|---|---|
| | **Principle 26:** | **CAE reporting of adequacy of IAF skills and budget to Audit Committee** | Not applicable | N/A | Not applicable |
| | **Principle 27:** | **IAF diversity of skills and experience mix** | Not applicable | N/A | Not applicable |
| | **Principle 28:** | **CAE responsibility for tools and technology** | Not applicable | N/A | Not applicable |
| | **Principle 29:** | **Audit committee approval of internal audit budget** | Not applicable | N/A | Not applicable |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome G: Quality Assurance and Improvement Programme (QAIP)** | | | | **Assessment of Outcome G:** | Fully achieved |
| | **Principle 30:** | **Audit committee approval and evaluation of internal audit's performance objectives** | Fully achieved | N/A | Fully achieved |
| | **Principle 31:** | **Internal audit policies, procedures, methodology and performance and effectiveness measures** | Partially achieved | Fully achieved | Generally achieved |
| | **Principle 32:** | **Internal audit QAIP, inc self-assessment against the Code and Global Standards** | Fully achieved | N/A | Fully achieved |
| | **Principle 33:** | **QAIP for outsourced and co-sourced internal audit work** | Not applicable | N/A | Not applicable |

| | | | | | |
|---|---|---|---|---|---|
| | **Principle 34:** | **External Quality Assessment** | Fully achieved | N/A | Fully achieved |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome H: Relationship with regulators and external audit.** | **Assessment of Outcome H:** | | | | Generally achieved |
| | **Principle 35:** | **Relationship with regulators** | Fully achieved | N/A | Fully achieved |
| | **Principle 36:** | **Relationship with external audit** | Generally achieved | N/A | Generally achieved |
| Outcome | Principle | Topic | Assessment #1 | Assessment #2 | Total Assessment |
| **Outcome I: Wider Considerations** | **Assessment of Outcome I:** | | | | Fully achieved |
| | **Principle 37:** | **Chartered IIA commission independent review of the Code every 5 years** | Fully achieved | N/A | Fully achieved |