

BRIDGEND AND VALE INTERNAL AUDIT SHARED SERVICE

POST – AUDIT ASSESSMENT

Auditor Assigned:

Title of Audit:

Audit No	Start Date	Date draft Report issued	Budget Days	Actual Days	Reasons For Overrun

To be completed at Draft report stage.

Note:

This post-audit assessment should be fully completed and discussed by the auditor and supervisor/manager immediately following the completion of the audit review. A copy of the completed document should be forwarded to the Chief Internal Auditor.

This document should be completed within one week of the review of the draft report.

The post-audit assessment will be used to identify training and development needs of the auditor and develop and improve procedures within the internal audit section.

Section 1.

Please ensure that the relevant boxes are ticked. Where either Column B or C is ticked; a comment must be included by the Reviewer in consultation with the Auditor.

	Yes	No	In Part	Comments
	A	B	C	
KEY CRITERIA				
1. Scope and Objectives Met:				
1.1 Auditor has understood the audit;				
1.2 Auditor has covered the areas sufficiently.				
2. Working Papers and Evidence				
2.1 Good standard of working papers.				
2.2 All working papers referenced appropriately;				
2.3 Working papers are easy to follow and sufficiently detailed.				
2.4 Sufficient Evidence has been				

obtained and is all relevant.				
3. Testing				
3.1 Risks identified				
3.2 Thorough, comprehensive, meaningful and accurate tests undertaken.				
3.3 Well documented to address risks.				
4. Report				
4.1 Correct conclusions drawn from the findings.				
4.2 Good standard of report writing.				
4.3 Report is both timely and accurate.				
4.4 Appropriate recommendations have been made.				
4.5 The appropriate assurance level has been given.				
5. Other				
5.1 Auditor has identified areas of improvement in terms of efficiency and effectiveness.				
5.2 The Auditor has identified measurable savings for the client.				
5.3 Responses from the Client Satisfaction survey are all satisfactory.				
5.4 Budget allocation has been exceeded without a valid reason.				
5.5 Budget Allocation has been met.				
5.6 Audit has been completed under budget.				

Section 2

Based on the responses above an overall assessment of 1 to 5 should be made, if the Auditor is in disagreement then their comments must be included.

ASSESSMENT CRITERIA

1 = none of the key criteria have been achieved. Scope and objectives either not understood by the Auditor or not met, Over budget, poor quality working papers, insignificant testing and poor feedback from client.

2 = elements of the key criteria have been met but significant number of review points.

3 = achieved key criteria but budget exceeded for no valid reason and/or report untimely.

4 = achieved key criteria, budget achieved or reduced and report issued in a timely manner.

5 = All key criteria met and exceeded expectation by identifying areas of improvement in terms of efficiency and effectiveness and has identified measurable savings for the client (VFM).

OVERALL ASSESSMENT BASED ON ABOVE	SCORE =
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To be completed jointly (during feedback meeting) by the auditor and the supervisor / manager.

Summary of areas where competency level exceeded expectation (score 5)

Summary of areas for development (Score 1, 2 and 3)

Action plan (including areas where specific training is needed and objectives for the next audit).

Sign and date when comments agreed:

Auditor

Group auditor (if applicable)

Principal Auditor / CIA