Ref	Definition / Standard	No. of Questions	No. of Positive Responses	No. of Negative Responses	No. of Not Applicable Responses
1	Definition of Internal Audit	3	3		
2	Code of Ethics	13	13		
3	Attribute Standards:				
3.1	**Purpose, Authority and Responsibility**	29	28		1
	Organisational Independence	9	9		
	Direct Interaction with the Board	1	1		
	Individual Objectivity	2	2		
	Impairment to Independence or Objectivity	11	5		6
3.2	**Proficiency and Due Professional Care**				
	Proficiency	9	9		
	Due professional care	8	5		3
	Continual Professional Development	4	4		
3.3	**Quality Assurance and Improvement Programme (QAIP)**	4	3		1
	Requirements of the Quality Assurance and Improvement Programme	10	10		
	External Assessments	8	3	2	3
	Reporting on the QAIP	4	4		
	Use of "Conforms with the International Standards for the Professional Practice of Internal Auditing".	1	1		
	Disclosure of Non-conformance	2			2
4	**Performance Standards**	5	5		
4.1	Planning	25	22		3
	Communication and Approval	3	3		
	Resource Management	3	3		
	Policies and Procedures	3	3		
	Co-ordination	4	4		
	Reporting to Senior Management and the Board	3	3		
	External Service Provider and Organisational Responsibility for Internal Audit	3	3		
	Governance	9	9		
	Risk Management	13	11		2

	Control	**6**	**5**		**1**
4.2	**Engagement Planning**	**20**	**13**		**7**
	Engagement Objectives	**13**	**11**		**2**
	Engagement Scope	**15**	**9**		**6**
	Engagement Resource Allocation	**3**	**3**		
	Engagement Work Programme	**11**	**11**		
	Identifying Information	**4**	**4**		
	Analysis and Evaluation	**7**	**7**		
	Documenting Information	**6**	**6**		
	Engagement Supervision	**2**	**2**		
4.3	**Communicating Results**	**16**	**16**		
	Quality of Communication	**7**	**7**		
	Errors and Omissions	**1**			**1**
	Use of "Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing".	**1**	**1**		
	Engagement Disclosure of Non-conformance	**3**			**3**
	Disseminating Results	**6**	**6**		
	Overall Opinion	**21**	**20**		**1**
4.4	**Monitoring Progress**	**4**	**3**		**1**
4.5	**Communicating the Acceptable Risks**	**2**	**2**		
	Totals	**337**	**292**	**2**	**43**