

**Health Professions Council
Audit Committee 26 June 2007**

**PROCESS FOR REVIEWING THE PERFORMANCE OF THE INTERNAL
AUDITOR**

Executive Summary and Recommendations

Introduction

The Executive, with input from Mr Kennett, has prepared the attached draft process for reviewing the performance of the internal auditor (currently PKF). It is intended that this process will be used for the first time this year, to feed into the Committee's review of PKF's performance which is scheduled for the Committee meeting on 25 September 2007.

Decision

The Committee is asked to

- (1) discuss the attached draft process and
- (2) subject to any amendments, agree that the process should be used in 2007 and in future years for reviewing the performance of the HPC's internal auditor.

Background information

The process for reviewing the performance of the internal auditor is similar to the process for reviewing the external auditor, which is the subject of a separate paper at this meeting.

Resource implications

None.

Financial implications

None.

Appendices

Draft timetable and questions for reviewing the performance of the internal auditor.

Date of paper

15 May 2007.

Timetable and questions for reviewing the internal auditor's performance

Late June meeting of Committee - Audit Committee receives internal audit annual report for consideration.

Late June meeting of Committee - Audit Committee decides whether to seek Executive Management Team's views on internal audit and whether to use the questionnaire below.

June/July - Executive Management Team provides feedback on internal audit for circulation to the Committee by email.

August - early September - Secretary to Committee circulates questionnaire to each member of the Audit Committee for consideration.

Late September meeting of Committee - Committee reviews internal auditor's performance and decides whether to continue their appointment. This process should be undertaken at the private part of the meeting.

Any decision will require Council ratification at the December Council meeting.

Date
2007-03-06

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Dept/Cmte
ADT

Doc Type
BPR

Title
Timetable and questions for
reviewing the performance of
internal auditor

Status
Draft
DD: None

Int. Aud.
Internal
RD: None

Question	Response
<p><u>For the Executive</u> Have the auditors met the agreed internal audit plan?</p>	
<p><u>For the Executive</u> Have the auditors met the agreed internal audit protocol for each individual report? If not, how long did it take to finalise reports and what were the reasons?</p>	
<p><u>For the Executive/Committee</u> Is management satisfied with the work of the internal auditors? Are the internal auditors responsive? Is their work timely and in depth?</p>	
<p><u>For the Executive/Committee</u> Do the internal auditors add value to the work of HPC? Do they provide examples of good practice when making recommendations?</p>	