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Ask for: Katy Reynolds  
Date: 23 July 2024

Dear Member

**GOVERNANCE AND AUDIT COMMITTEE - TUESDAY, 23 JULY 2024**

I am now able to enclose, for consideration at next Tuesday, 23 July 2024 meeting of the Governance and Audit Committee, the following appendix that was missing from the agenda pack due to a technical error.

**Agenda Item No**

**8 Internal Audit Annual Report 2023-24 Appendix 2 (Pages 1 - 2)**

Yours sincerely

A handwritten signature in black ink, appearing to read 'Ben Watts', is written over a faint circular stamp or watermark.

Benjamin Watts  
General Counsel

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# Appendix 2 - IIA Assessment Criteria Other Sources of Assurance

## Assessment Criteria Other Sources of Assurance

Page 1

Low Reliance

- Program commitment
- Broad expertise
- Assess and report risk

- Common purpose
- Process expertise
- Inspection discipline
- Point-in-time conclusion

- Common purpose
- Process expertise
- Repeatable testing
- Issue tracking
- Analytics

- Integral purpose/priority
- Technical expertise
- Rigorous practice
- Sustained remediation
- Continuous monitoring
- Communicate emerging risk

High Reliance

### Section Navigation

1. Purpose & Background

2. Annual Opinion

3. Summary of Internal Audit Work

4. Implementation of Management Actions

5. Other Audit Work Including Grant Certification

6. Conformance with Public Sector Internal Audit Standards

7. Internal Audit Performance

8. Internal Audit Resources

9. Disclosure on Impairment and Statement of Independence

Appendix 1 – 2023/24 Internal Audit Plan Status

Appendix 2 - IIA Assessment Criteria Other Sources of Assurance

Appendix 3 - Extract of KCC Significant Risks

Appendix 4 - QA

Appendix 5 – Senior Management Survey

Appendix 6 – Definitions

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