

## Appendix 2 - IIA Assessment Criteria Other Sources of Assurance

### Assessment Criteria Other Sources of Assurance

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 - QAIP

Appendix 5 – Senior Management Survey

Appendix 6 – Definitions