

**WRITTEN QUESTION TO THE MINISTER FOR TREASURY AND RESOURCES
BY DEPUTY S.S.P.A. POWER OF ST. BRELADE
ANSWER TO BE TABLED ON TUESDAY 8th JUNE 2010**

Question

“Can the Minister provide a list of States Departments and their performance results in the normal internal audit for 2009 and explain the performance rating criteria under risk analysis and management performance and the respective Departmental scores on a scale of 1-4?”

Answer

Yes I will provide a list as requested.

The purpose of internal audit is to ensure that the internal control environment is operated effectively. The selection of audit topics is directed either by an assessment of risk or as a result of a department requesting a review of an area they have identified for improvement.

Two ratings are used, the first being on the control environment rated 1 – 4 :

1 Unacceptable: Management cannot place assurance on the adequacy of the internal control environment to manage inherent risk.

2 Inadequate: Limited assurance can be placed on the adequacy of the internal audit control environment to manage inherent risk.

3 Adequate: Reasonable assurance can be placed on the adequacy of the internal control environment to manage inherent risk.

4 Performing Well: Management can place assurance on the adequacy of the internal control environment to manage inherent risk.

The second rating being the “effectiveness of management action designed to improve control function”. This is a considered opinion of the way management are delivering the recommendations and attitude to pro-active development of the issues raised. Again, there is a four point rating:

- 1 Not improving adequately or Not improving
- 2 Improving adequately
- 3 Improving well
- 4 Improving strongly

All internal audit reports are sent to the respective Minister, the States of Jersey Audit Committee and the Comptroller and Auditor General. I will provide a list of the reports issued and ensure that the information presented reflects both of these criteria.